

THE ONE GST PORTAL  
**GSTINATION**  
SIMPLIFYING GST FOR THE NATION



# Refunds

CHAPTER XI OF THE CGST ACT

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# REFUND (SECTION 54)

Any person claiming refund of any tax/ interest, or any other amount paid by him → make an application before the expiry of 2 years from the relevant date.

“Relevant date” means—

- ▶ Where **goods exported** out of India and a refund of tax paid is available in respect of exported goods themselves or, the inputs or input services used in such goods,—
  - i. If exported **by sea or air**, the date on which the ship or the aircraft in which such goods are loaded, leaves India;
  - ii. If the goods are exported by **land**, the date on which such goods pass the frontier;
  - iii. If the goods are exported by **post**, the date of despatch of goods by the Post Office concerned to a place outside India;
- ▶ In the case of supply of **goods** regarded as **deemed exports** where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;
- ▶ Where **services exported** out of India and a refund of tax paid is available in respect of exported services themselves or, the inputs or input services used in such services –
  - a) Where **supply completed** prior to receipt of payment → Date of Receipt of payment in convertible Forex;
  - b) Where **payment had been received** in advance prior to date of issue of the invoice → Date of issue of invoice;
- ▶ Where the tax becomes refundable as a consequence of **judgment, decree, order or direction** of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;
- ▶ Where refund of **unutilised input tax credit** under sub-section (3) {Discussed afterwards}, the end of the FY in which such claim for refund arises;
- ▶ Where **tax is paid provisionally**, the date of adjustment of tax after the final assessment thereof;
- ▶ In the case of a person, **other than the supplier**, the date of receipt of supply by such person; and
- ▶ In any **other case**, the date of payment of tax.

# Other Points

- ▶ If RTP claiming **refund of balance in the electronic cash ledger** as per Sec 49(6), may claim such refund in the return furnished under section 39 (GSTR-3/ 4/ 7). Not required to make separate application.
- ▶ RTP may claim refund of any **unutilised input tax credit** at the end of any tax period, in following cases only –
  - i. Zero rated supplies made without payment of tax;
  - ii. Where the credit has accumulated due to → rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) {Supplies may be notified by the Government on which this shall not be available, example, construction services has been notified}
- ▶ In respect of **supplies to a SEZ Unit/ developer**, the application for refund shall be filed by the supplier –
  - a) **If goods** → after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone.
  - b) **If services** → along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone.
- ▶ In respect of **supplies regarded as deemed exports**, the application shall be filed by the recipient of deemed export supplies.
- ▶ The amount of **advance tax** deposited by a casual taxable person or a non-resident taxable person, shall not be refunded unless they have furnished all the returns required under section 39, in respect of the entire period for which the certificate of registration granted to him had remained in force. The refund shall be claimed in the last return.

# NON-ALLOWANCE

- ▶ Not allowed in cases where the goods exported out of India are subjected to export duty.
- ▶ Not allowed if the supplier avails of CGST drawback or claims refund of the IGST paid on such supplies.
- ▶ **No refund** if amount is less than Rs. 1000.



# PROCEDURE FOR GRANT OF REFUND



## STEP 1: FILING OF APPLICATION FOR REFUND

ALL PERSONS (EXCEPT IN CASE OF REFUND OF IGST ON EXPORTS), SHALL FILE AN APPLICATION FOR REFUND IN FORM GST RFD-01.

# STEP 2: DOCUMENTARY EVIDENCES

## REQUIRED



The application shall be accompanied by—

1. Any of the following **documentary evidences** in Annexure 1 in Form GST RFD-01, as applicable, to establish that a refund is due to the applicant, namely:-

▶ **Refund due to order**

The **reference number** of the order and a **copy** of the order passed by the PO/ appellate authority/ Appellate Tribunal/ court resulting in such refund or reference number of the payment of the amount specified in Sec 107(6) and Sec 112(8) claimed as refund. (Appeal Deposits)

▶ **Refund on account of export of goods**

A **statement** containing the number and date of **shipping bills/ bills of export** and the number and the date of the relevant **export invoices**.

▶ **Refund on account of export of services**

A **statement** containing the number and date of invoices and the relevant **Bank Realisation Certificates/ Foreign Inward Remittance Certificates**.

▶ **Refund on account of supply of goods to SEZ Unit/ Developer**

A **statement** containing the number and date of invoices as provided in rule 46 along with the **evidence** regarding the **endorsement** by the officer as is required. Also a **declaration** to the effect that the SEZ Unit/ developer has not availed the input tax credit of the tax paid by the supplier

# STEP 2: DOCUMENTARY EVIDENCES

## REQUIRED (CONTD...)

### ▶ Refund on account of supply of services to SEZ Unit/ Developer

A **statement** containing the number and date of **invoices**, the evidence regarding the **endorsement** by the officer required in case of supplies to SEZ Unit/ Developer, and the details and proof of **payment** by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005. Also a **declaration** to the effect that the SEZ Unit/ developer has not availed the input tax credit of the tax paid by the supplier

### ▶ Refund on account of deemed exports

A statement containing the number and date of invoices along with other notified evidence.

### ▶ Refund of unutilized ITC due to inverted tax structure

A statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under Sec 54(3).

### ▶ Refund on account of finalisation of provisional assessment

The reference number of the final assessment order and a copy of the said order.

### ▶ Refund due to Inter-Intra Confusion u/s 77

A statement showing the details of transactions considered as intra-State supply which is subsequently held to be inter-State supply.

### ▶ Refund on account of excess payment of tax

A statement showing the details of the amount of claim on account of excess payment of tax.

# STEP 2: DOCUMENTARY EVIDENCES REQUIRED (CONTD...)



2. Following documentary or other evidence (including the documents referred to in section 33{Tax to be indicated in invoice}) to establish that the amount of tax/ interest/ any other amount paid in relation to which such refund is claimed, was collected from/ paid by him and the **incidence** of such tax and interest had **not been passed** on to any other person:-

- ▶ Where refund claimed does not exceeds Rs. 2 lakhs

A **declaration** on the basis of the evidence available, to that effect.

- ▶ Where refund claimed exceeds Rs. 2 lakhs

A **Certificate** in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant/ cost accountant to that effect.

- Where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer
- A declaration/ certificate as above is not required for the cases covered under clause (a)/ (b)/ (c)/ (d)/ (f) of Sec 54(8).



# STEP 3: GENERATION OF ACKNOWLEDGEMENT/ COMMUNICATION OF DEFICIENCY.



## Where -

- ▶ Refund application is **for refund from the electronic cash ledger**, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in Sec 54(7) {60 days} shall be counted from such date of filing.
- ▶ The application for refund, **in other cases**, shall be **forwarded to the PO**. He shall scrutinize the application for its completeness, **within** a period of **15 days** of filing of the said application.
- ▶ After that, **where** the application is **found to be complete**, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in Sec 54(7) {60 days} shall be counted from such date of filing.
- ▶ **Where any deficiencies** are noticed, the PO shall **communicate** the deficiencies to the applicant in FORM GST RFD-03 through the common portal electronically, requiring him to **file a fresh refund application** after rectification. If such communication has been made under the SGST Act, the same shall also deemed to have been communicated here.

# STEP 4: GRANT OF PROVISIONAL REFUND FOR ZERO RATED SUPPLIES

- ▶ In case of claim for refund on account of **zero-rated supply** by RTP (other than such category of RTPs as may be notified), he shall be eligible to get a fast track **provisional refund**.
- ▶ **PO** shall after scrutiny of the claim & evidence submitted, and on being **prima facie satisfied** that refund is due, shall make an **order** in FORM GST RFD-04, sanctioning **90% of the amount** of refund due (excluding the amount of provisional ITC) to the said applicant on a provisional basis within a period not exceeding 7 days from the date of the acknowledgement (subject to the condition that the person claiming refund has, during any period of 5 years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds Rs. 250 lakhs).
- ▶ The PO shall issue a **payment advice** in FORM GST RFD-05 for the amount sanctioned and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

# STEP 5: NOTICE, REPLY & REJECTION

- ▶ Where the PO is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as **refund is not admissible** or is not payable to the applicant, he shall issue a **notice** in FORM GST RFD-08 to the applicant.
- ▶ Applicant shall be required to furnish a **reply** in FORM GST RFD-09 **within** a period of 15 days of the receipt of such notice.
- ▶ PO shall **after considering the reply**, make an **order** in FORM GST RFD-06, either sanctioning the amount of refund in whole or part, or rejecting the said refund claim. The said order shall be made available to the applicant electronically.
- ▶ If amount is rejected, and earlier Electronic Credit Ledger was debited at time of claiming refund, now it will be re-credited.





# STEP 6: FINAL REFUND

## ORDER

Where, upon examination of the application, or upon satisfactory reply of the notice, the PO is completely satisfied that a refund is due and payable to the applicant, he shall make a final order (**within 60 days** from the date of receipt of application complete in all respects) in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis earlier as discussed above, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable.

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.

The amount of refund so determined shall be **paid** to the applicant in the following cases only —

- a) Refund of tax paid on zero-rated supplies or on inputs or input services used in making such zero-rated supplies;
- b) Refund of **unutilised ITC** to eligible people;
- c) Refund of tax paid on **supply** which is **not provided** (wholly or partially) and invoice (as per Sec 31) has not been issued/ refund voucher has been issued;
- d) Refund of tax in pursuance of **section 77** (Inter-Intra confusion, wrongly paid, then refund & correct pay);
- e) Tax/ interest/ any other amount paid by applicant, of which he had **not passed on the incidence** to any other person;
- f) Tax/ interest borne by such other class of applicants as the Government may **notify**.

In such cases, PO shall issue a **payment advice** in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

In all **other cases**, the refundable amount shall be credited to the Fund referred to in section 57 (Consumer Welfare Fund). PO shall issue an **advice** in FORM GST RFD-05, for the amount of refund to be credited to the Consumer Welfare Fund.





# STEP 7: WITHHOLDING OF REFUND



- ▶ Where such refund due to RTP - who has defaulted in furnishing any return/ who is required to pay any tax, interest or penalty, (which has not been stayed by any court, Tribunal or Appellate Authority by the last date for filing an appeal) the PO may—
  - i. Withhold payment of refund due until person has furnished the return/ paid the tax, interest or penalty.
  - ii. Deduct from the refund due, the amount which is unpaid.
- ▶ In following cases, the commissioner may withhold the refund till such time as he may determine, after giving reasonable opportunity of being heard –
  - a) Refund order is the subject matter of an appeal/ further proceedings **or**
  - b) Where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud.
- ▶ Where a refund is so withheld, the commissioner shall pass an order in Part B of FORM GST RFD-07 informing him the reasons for withholding of such refund
- ▶ If in future, as a result of an appeal or further proceedings RTP becomes entitled to refund, he shall be entitled to interest at notified rate not exceeding **6%**.

## CALCULATION IN CASE OF REFUND OF UNUTILIZED ITC WHERE ZERO RATED SUPPLY WITHOUT PAYMENT OF TAX UNDER BOND/ LUT

### CALCULATION FOR INVERTED DUTY STRUCTURE REFUND

- ▶ Refund of input tax credit shall be granted as per the following formula –

$$\text{Refund Amount} = \left( \left[ \frac{\{(\text{Turnover of zero rated supply of goods} + \text{Turnover of zero rated supply of services})\}}{\text{Adjusted total turnover}} \right] \times \text{Net ITC} \right)$$

- ▶ Refund of input tax credit shall be granted as per the following formula –

$$\text{Refund Amount} = \left( \left[ \frac{\{(\text{Turnover of inverted rated supply of goods})\}}{\text{Adjusted total turnover}} \right] \times \text{Net ITC} \right) - \text{Output Tax payable}$$

- "Refund amount" means the maximum refund that is admissible;
- "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
- "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;
- "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;
- "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;
- "Relevant period" means the period for which the claim has been filed.

# REFUND OF IGST PAID ON EXPORTS OF GOODS (RULE 96)



- ▶ The **shipping bill filed** by an exporter shall be **deemed to be an application for refund** of IGST paid on the goods exported out of India and such application shall be **deemed to have been filed only when:-**
  - i. the person in charge of the conveyance carrying the export goods duly files an **export manifest** or an **export report** covering the number and the date of shipping bills or bills of export; and
  - ii. the applicant has **furnished a valid return** in FORM GSTR-3 or FORM GSTR- 3B.
- ▶ The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the **said system** shall electronically transmit to the common portal, a **confirmation** that the goods covered by the said invoices have been exported out of India.



# REFUND OF IGST PAID ON EXPORTS OF GOODS (RULE 96) (CONTD...)

- ▶ Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3/ FORM GSTR-3B, from the common portal, the system designated by the Customs shall **process the claim for refund** and the IGST paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.
- ▶ The claim for refund shall be withheld where,-
  - a) A **request** has been **received from** the jurisdictional **Commissioner** of CGST/ SGST/ UTGST to withhold the payment of refund as per Sec 54(10)/ (11). The **PO of IGST** at the Customs station shall **intimate** the applicant and the jurisdictional Commissioner, and a copy of such intimation shall be transmitted at the common portal. Upon such intimation, the **PO of CGST/ SGST/ UTGST** shall pass an **order** in Part B of FORM GST RFD-07. Where in future becomes entitled to refund, the jurisdictional **officer of CGST/ SGST/ UTGST** shall pass an order in FORM GST RFD-06 and refund the amount.
  - b) The **PO of Customs determines** that the goods were **exported** in violation of the provisions of the Customs Act, 1962.
- ▶ The Central Government may pay refund of the IGST to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the IGST (means IGST shall be recovered by the supplier from government of Bhutan).



# CONDITIONS FOR ZERO RATED SUPPLIES WITHOUT PAYMENT OF IGST (RULE 96A)



- ▶ **RTP** who is **availing** the **option** to export without payment of IGST shall **furnish**, prior to export, a **bond or a Letter of Undertaking (LUT)** in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under Sec 50(1) {18%}, where —
  1. **If Goods are not exported out of India**

Pay Tax & Interest within 15 days after the expiry of **3 months** from the date of issue of the invoice for export.
  2. **If the payment of such services is not received by the exporter in convertible foreign exchange**

Pay Tax & Interest within 15 days after the expiry of **1 year** (or such further period as may be allowed by the Commissioner) from the date of issue of the invoice for export.
- ▶ The **details of the export invoices** contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and **a confirmation** that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from that system.
- ▶ The **Board may notify** the conditions/ safeguards under which an LUT may be furnished in place of a bond. (Bond is accompanied by a Bank Guarantee, while LUT is not – Refer "Circular 8/8/2017 – GST")

# WITHDRAWAL OF FACILITY



- ▶ Where the goods are not exported within the time specified above, and the RTP fails to pay the amount, the export as allowed under bond/ LUT (means without payment of tax) shall be withdrawn forthwith, and the amount shall be recovered from the RTP as per Sec 79.
- ▶ The export allowed under bond/ LUT earlier withdrawn, shall be restored immediately when the RTP pays the amount due.
- ▶ The same provisions shall *mutatis mutandis* apply for zero-rated supplies to a SEZ Unit/ developer without payment of IGST.

# SECTION 55 – FOR UIN HOLDERS

The Government may notify (UIN Holders) → any specialised agency of the UNO or any MFI and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf.

They shall be entitled to claim a refund of taxes paid on the notified supplies received by them

## PROCEDURE →

- ▶ They shall make an **application** in FORM GST RFD-10 **once in every quarter**, along with a **statement of the inward supplies** in FORM GSTR-11, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in FORM GSTR-1, for such refund before the expiry of 6 months from the last day of the quarter in which such supply was received.
- ▶ An **acknowledgement** for the receipt of the application for refund shall be issued in FORM GST RFD-02.
- ▶ The **refund** of tax paid by the applicant shall be **available if** -
  - a) The inward supplies were received from RTP against a tax invoice and the price of the supply covered under a single tax invoice exceeds Rs. 5000, excluding tax paid, if any.
  - b) Name and GSTIN or UIN of the applicant is mentioned in the tax invoice; and
  - c) Such other restrictions or conditions as may be specified in the notification are satisfied.
- ▶ The provisions of rule 92 for procedure for grant of refund shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
- ▶ Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.



# SECTION 56 – INTEREST ON DELAYED REFUNDS

- ▶ If any tax ordered to be refunded to any applicant is **not refunded within 60 days** from the date of receipt of application, interest at notified rate not exceeding **6%** shall be payable in respect of such refund, **from** the date immediately after the expiry of 60 days from the date of receipt of application **till** the date of refund of such tax.
- ▶ Where there was proceedings/ appeal, and any claim of **refund arises from** an **order** passed by an adjudicating authority/ Appellate Authority/ Appellate Tribunal/ court which has attained finality and the **same is not refunded within 60 days** from the date of receipt of application filed consequent to such order, interest at notified rate not exceeding **9%** shall be payable in respect of such refund, **from** the date immediately after the expiry of 60 days from the date of receipt of application **till** the date of refund of such tax.
- ▶ **Where** any **order** of refund is made by - an Appellate Authority, Appellate Tribunal or any court, **against an order of the PO**, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed by the PO (and interest shall be calculated after expiry of 60 days from this date).
- ▶ Where any interest is due and payable as above, the PO shall make an **order** along with a **payment advice** in FORM GST RFD-05, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.



# SECTION 57 – CONSUMER WELFARE FUND

The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

- a) The amount referred to in Sec 54(5) {Refund other than 6 cases}
- b) Any income from investment of the amount credited to the Fund; and
- c) Such other monies received by it, in such manner as may be prescribed.

Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the PO, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.

# SECTION 58 – UTILISATION OF FUND

- ▶ All sums credited to the Fund shall be utilised by the Government for the welfare of the consumers.
- ▶ The Government/ the authority specified by it shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in consultation with the CAG of India.
- ▶ Any utilisation of amount from the Consumer Welfare Fund shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.



# STANDING COMMITTEE FOR CONSUMER WELFARE FUND

## CONSTITUTION

- ▶ The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.

## MEETINGS

- ▶ The Committee shall meet as and when necessary, but not less than once in 3 months.

# GRANTS & EXPENSES

- ▶ The **Central Government or the State Government** may make an application for a **grant** from the Consumer Welfare Fund **to-**
  - ▶ Any agency or organisation engaged in consumer welfare activities for a period of 3 years, registered under the provisions of the Companies Act or under any other law for the time being in force, including village or mandal or samiti level cooperatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or
  - ▶ Any industry as defined in the Industrial Disputes Act, recommended by the Bureau of Indian Standards to be engaged for a period of 5 years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption.
- ▶ The Committee shall consider an application for grant from the Consumer Welfare Fund, only if it has been **inquired** into in **material details** and **recommended** for consideration accordingly by the Member Secretary, and all applications shall be made by the **Member Secretary**.
- ▶ A **consumer** may make application for **reimbursement of legal expenses** incurred by him as a complainant in a **consumer dispute**, after its final adjudication.
- ▶ The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the GST Council, the broad guidelines for considering the **projects/ proposals** for **incurring expenditure** from the Consumer Welfare Fund.

# POWERS

The Committee shall have powers to -

- ▶ **Require** any **applicant** to produce before it, or before a duly authorised Officer of the Government, → such **books**, accounts, **documents**, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;
- ▶ **Require** any **applicant** to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government
- ▶ Get the **accounts** of the applicants **audited**, for ensuring proper utilisation of the grant;
- ▶ **Require** any **applicant, to refund in lump-sum**, the sanctioned grant to the Committee, in case of any default, or suppression of material information on his part, and to be subject to prosecution under the Act;
- ▶ **Recover** any **sum due from any applicant** in accordance with the provisions of the Act;
- ▶ **Require** any **applicant**, or class of applicants **to submit a periodical report**, indicating proper utilisation of the grant;
- ▶ **Reject an application** placed before it on account of factual inconsistency, or inaccuracy in material particulars;
- ▶ **Recommend minimum financial assistance**, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
- ▶ **Identify** beneficial and safe **sectors**, where **investments** out of Consumer Welfare Fund may be made and make recommendations, accordingly;
- ▶ **Relax the conditions** required for the period of engagement in consumer welfare activities of an applicant;
- ▶ **Make guidelines** for the management, administration and audit of the Consumer Welfare Fund.



# END OF PRESENTATION!

## WHAT WE LEARNED -

Refund (Section 54)

Non-Allowance

Procedure For Grant of Refund

1. Filing of Application for Refund
2. Documentary Evidences Required
3. Generation of Acknowledgement/  
Communication of Deficiency.
4. Grant of provisional refund for Zero Rated  
Supplies
5. Notice, Reply & Rejection
6. Final Refund Order
7. Withholding of Refund

CALCULATION IN CASE OF REFUND OF UNUTILIZED ITC  
WHERE ZERO RATED SUPPLY WITHOUT PAYMENT OF TAX  
UNDER BOND/ LUT

CALCULATION FOR INVERTED DUTY STRUCTURE REFUND

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