

Value Added

O VIODIN

# **GSTN Application Training Program Refund Processing by Tax Official**

Duration: 1 Day Version Number: 1



### **Ground Rules**



# Turn off the volume on cell phones.



# Keep to the training timelines.



Refrain from side discussions.



Ask questions freely.



### **Course Objectives**

By the end of this course, you will be able to:

- Identify the roles to be allocated to Tax Officials to process Refund Applications filed on the GST Portal
- List the functionalities provided by the GST Portal to process refunds
- Recognise the different status of the refund application depending on the stage at which the refund application processing has reached
- Initiate proceeding and process refund applications as a Tax Official
- Withhold refund/Adjust refund against outstanding demand
- Take actions through various Forms for issuing orders and notices









### Tax Officials Roles for Refund Application Processing

- Issue notices/orders related to Refund
- Sanction/adjust/withhold Refund

- View Refund Orders issued by RPO
- Withhold Refund

# Refund Processing Officer



# Commissioner



### 1. FORMS OF REFUND

- 2. REFUND PROCESSING FLOW
- 3. CHANGE EFFECT IN REFUND FUNCTIONALITY
- 4. ACTION TABS AND STATUS
- 5. REFUND FUNCTION ACCESS AND SEARCH
- 6. PROCESSING THE REFUND APPLICATIONS
- 7. PROCESSING THE REFUND NOTICES/ACKNOWLEDGEMENT
- 8. PROCESSING THE REFUND REPLIES
- 9. PROCESSING THE REFUND ORDERS

**10.** PROCESSING THE REFUND – REFERENCES



# Forms of Refund

GST Form Number	Description	Rule
FORM GST RFD-01	Application for Refund under section 54	Rule 89(1)
FORM GST RFD-02	Acknowledgment	Rule 90(1), 90(2)
FORM GST RFD-03	Deficiency Memo	Rule 90(3)
FORM GST RFD-04	Provisional Refund Order	Rule 91(2)]
FORM GST RFD-05	Payment Advice	Rule 91(3), 92(4), 92(5) & 94



# Forms of Refund

GST Form	Number	Description	Rule
FORM GST RFD-06		Refund Sanction/Rejection Order	Rule 92(1), 92(3), 92(4), 92(5) & 96(7)
FORM GST	Rule 92(1)		
RFD-07	Part-B	Order for Withholding the Refund	Rule 92(2) & 96(6)
FORM GST RFD-08		Notice for Rejection of Application for Refund (Show Cause Notice)	Rule 92(3)
FORM GST RFD-09		Reply to show cause notice	Rule 92(3)
FORM GST PMT-03		Order for Re-credit of the Rejected Amount to Cash or Credit Ledger	Rule 86(4) & 87(11)

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### **Refund Processing**











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# Change Effect in Refund Functionality

Refund Application	Forms Available to Officers	Description	Navigation
Filed before 15th March, 2019 - <b>RFD-01A</b>	RFD-01B	Notices are manually issued by the Tax Official and are not available on the GST Portal for taxpayers to view. Orders are issued manually and updated on the system through RFD 01B functionality.	Navigate to Refund > Refund > RFD- 01B: Enter Refund Processing Detail
Filed on and after 15th March, 2019 - <b>RFD-01</b>	RFD- 2,3,4,5,6,7,8 and PMT-03	Issue online Deficiency Memo, Acknowledgment, Notices, Orders etc. and view Application and Reply to Show Cause Notice by Taxpayer	Navigate to Dashboard > Refund Tab > Search ARN > Case Details page

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# Action Tabs Available

Case Detail Tab Name	Taking Action on Each Tab
APPLICATIONS	View/Download the Refund Application and Supporting Documents filed by the Taxpayer
NOTICE/ACKNOWLEDGEMENT	Issue RFD-02, RFD-03 and RFD-08
	View/Download the Forms Issued under this Tab
REPLIES	View Replies Submitted by the Taxpayer
ORDERS	Issue RFD-04, RFD-05, RFD-06, RFD-07A, RFD-07B And PMT-03
	View/Download the Forms Issued under this Tab
REFERENCES	Record any References related to the case
	View/Download References related to the case



# **Action and Status**

Status	Action by Proper Officer - Description
Pending for Processing	<b>Taxpayer files refund application and pending for processing</b> by Refund Processing Officer
Deficiency Memo Issued	On issuing Deficiency Memo in Form GST RFD-03
Acknowledged	On issuing Acknowledgement in Form GST RFD-02
Provisional Order Issued	On issuing of Provisional Order in Form GST RFD-04
Pending for Order-Reply not Received	Taxpayer doesn't reply to SCN raised in Form GST RFD-08
Pending for Order-Reply Received	Taxpayer replies, to SCN raised, in Form GST RFD-09
<b>Refund Applications Forwarded</b>	Refund Processing Officer transfers the application to some other Tax Official



# Action and Status

Status	Action by Proper Officer - Description
<b>Refund Applications Withheld</b>	On Issuing Withheld Order in Form GST RFD-07 (Part B)
Refund Completely Adjusted	On issuing Adjustment Order in Form GST RFD-07A
Refund Rejected	On issuing Form GST RFD-06 and Refund Amount Claimed = Refund Inadmissible Amount
Refund Sanctioned	On issuing Form GST RFD-06 and Refund Inadmissible Amount is Zero
Refund Sanctioned Partially	On issuing Form GST RFD-06 and if Refund Inadmissible Amount row is having any amount not equal to Refund Amount Claimed and also not equal to Zero
Show Cause Notice Issued	<b>On issuing Show Cause Notice</b> to Taxpayer in Form GST RFD-08 for seeking any clarification



**Refund Processing by Tax Official** 

# **Screenshots - Refund Processing**

- 1. FORMS OF REFUND
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- Access the GST Portal
- Login to the Portal
- Navigate to **Refund** tab (The count on Refund tab is total number of refund applications)

									Skip to Main Content	A* A.	
	Goods	and Se	rvices Ta	×					Haripriya Santhanam ~ 1. Delhi	<b>? ?</b>	
D	ashboard	Registration -	Payments -	MIS -	Services -	Help -	Grievances	Refund -	Statutory Functions -		
Dash	board								•	English	
	6		2		10				Alerts		
	ØRegistr	ation	C DCR		@ Refun	d			Alert to Tax offical for Processing of Application 2 days ago		
1	Application	for Registration							Certificate Generated		
0	Application	for Enrolment							a casa agu		
1	Application	for Amendment							Application has been auto- approved because of no action from the tax authority/autorities 4 days ago		
0	Application	for Surrender									
-4	Cancellation	proceedings of	Registration								
0	Application	of Enrolment as	GSTP						View All O		
0	Application	for Registration	as TDS/TCS								
0	Application	for Registration	as Non Resident	Taxable Pers	ion						
0	Application	for Extension of	Registration Perio	od for Casua	and NRTP Taxy	payer					
0	Suo-moto C	Cancellation Proc	eedings								
0	Revocation	Of Cancelled Res	gistration								
0	Application	for allotment of	UIN by UN Bodies	s, Embassie	s or Other Notifi	ed Person					
10						100 C					



• Click on New Refund Application Received

	6	2	10	Alerts
đ	Registration	☐ DCR	C Refund	Alert to Tax offical for Processing of Application 2 days ago
8	New Refund Applic	cations Received		Certificate Generated
1	Refund Application	is Acknowledged		4 days ago
0	Refund Sanctioned	1 Provisionally		Application has been auto-
0	Deficiency Memo I	ssued		from the tax
0	Refund Sanctioned	authority/autorities 4 days ago		
0	Refund Rejected			View All 📀
1	Refund Sanctioned	I - Partially		
0	Refund Completely	/ Adjusted		
0	Refund Application	s Withheld		
0	Refund Application	is Transferred		
0	Show Cause Notice	e Issued		
0	Pending for Order-	Reply Received		
0	Pending for Order-	Reply not Received		

#### Note:

The new functionality for processing of refund applications is now available at officers dashboard along with the earlier functionality of GST RFD-01B. Processing of applications to be done in the following manner:

- 1. Application filed through FORM GST RFD-01A to be processed offline and orders uploaded through FORM GST RFD-01B
- 2. Application filed through FORM GST RFD-01 to be processed online through new refund processing functionality

For more details refer the respective user manual under refunds section.



- Search for an ARN/case id based on:
  - > Status,
  - **From** and **To** Date or
  - > ARN or
  - GSTIN/UIN/Temporary ID

Dashboard	Registration -	Payments -	Services -	Help +	Grievances	Refund +	Statutory Functions +	
Dashboard > Sea	arch Application							😪 English
Applicati	ion for Refu	nd						
Status								
Pending for	Processing	*						
From					То			
DD/MM/YYYY	Y 🗎				DD/MM/YYYY	r	<b>***</b>	
OR								
ARN		_	OR		GSTIN/UIN/Ter	mporary ID		
Enter ARN					Enter GSTIN/	/UIN/Temporar	y ID	SEARCH

### List of ARNs:

S.No	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period- From	Tax Period- To	Legal Name	Amount of Refund Involved(INR)	Ground of Reason	Statu
1	AA070817000082L	07AMWPC3594M1ZA	29/01/2019	JULY 2017- 2018	AUGUST 2017- 2018	prachit chopra	202000.0	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	Pending for Process
2	AA070119000068L	07ALYPD6528P2Z6	24/01/2019	NA	NA	Gyanendra Prakash Dwivedi	22222.0	Refund of Excess Balance in Electronic Cash Ledger	Pending for Process



- Based on search criteria
- Required ARN(s) gets displayed
- Click the **ARN** hyperlink to open the **Refund Processing** Case Detail page

Dashboard	Registration +	Payments 👻	Services -	Help +	Grievances	Refund +	Statutory Functions +	
Dashboard > Sea	arch Application							😪 Englis
Applicati	ion for Refu	nd						
Status								
Pending for	Processing	•						
From					То			
DD/MM/YYYY	Y	<b>a</b>			DD/MM/YYYY	r	<b>***</b>	
OR								
ARN			OR		GSTIN/UIN/Ter	mporary ID		
AA07081700	00082L				Enter GSTIN/	/UIN/Tempora	ry ID	SEARCH

### List of ARNs:

S.No	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period- From	Tax Period- To	Legal Name	Amount of Refund Involved(INR)	Ground of Reason	Status
1	AA070817000082L	07AMWPC3594M1ZA	29/01/2019	JULY 2017- 2018	AUGUST 2017- 2018	prachit chopra	202000.0	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	Pending for Processing

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View the Refund ApplicationDownload the Refund Application



• View the **Refund Processing** Case Detail page

Dashboard > Search App	lication > Refund Processi	ng						😪 English	
ARN 0 AA070817000082L 0		GSTIN/Temporary ID 7AMWPC3594M1ZA	rary ID Date of Application/Case Creation 24M1ZA 29/01/2019			eation	Status Pending for Processing		
APPLICATIONS	Refund Application	Form							
NOTICE/ ACKNOWLEDGEM ENT	ARN	GSTIN/UIN/ Temporary ID	Legal Name	Type of Taxpayer	Ground of Reason	Tax Period(From)	Tax Period(To)	Download	
REPLIES ORDERS REFERENCES	AA070817000082L	07AMWPC3594M1ZA	prachit chopra	Regular	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	JULY 2017- 2018	AUGUST 2017-2018	(Refund Application) (Statement 3) Supporting Documents Refund Sheet	



- Under Download column
- Click on Application, Statement and Supporting **Documents** as filed and submitted by the taxpayer
- To download the same

Dashb	oard> Search Applica	tion > Refund Processi	ng						📿 English
ARN 0 AA070817000082L 0		STIN/Temporary IDDate of Application/Case CreationAMWPC3594M1ZA29/01/2019			eation F	Status Pending for Processing			
AF	PPLICATIONS	Refund Application	Form						
	OTICE/ CKNOWLEDGEM NT	ARN	GSTIN/UIN/ Temporary ID	Legal Name	Type of Taxpayer	Ground of Reason	Tax Period(From)	Tax Period(To)	Download
RE	EPLIES	AA070817000082L	07AMWPC3594M1ZA	prachit chopra	Regular	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	JULY 2017- 2018	AUGUST 2017-2018	(Refund Application) (Statement 3) Supporting Documents Refund Sheet

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RFD - 02 Acknowledgement
RFD - 03 Deficiency Memo
RFD - 08 Show Cause Notice



	Issue Form GST RFD-03 Deficiency Memo										
	<ul> <li>Select the NOTICE/ACKNOWLEDGEMENT tab</li> <li>This displays all the notices or acknowledgements</li> <li>Click ADD NOTICE to open the drop-down list and</li> <li>Select deficiency memo (GST RFD-03)</li> </ul>										
Da	ashboard > Search Application > Refund Processing										
	ARN AA07081700008	GSTIN/ 2L 07AMW	Temporary ID IPC3594M1ZA	Date	of Application/Case ( 29/01/2019	Creation Stat Pending for	us <b>Processing</b>				
	APPLICATIONS	ADD NOTICE - Acknowledgement(GST									
	ACKNOWLEDGEM	RFD-02)	Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document				
	REPLIES	Deficiency Memo(GST RFD-03)									
	ORDERS	Notice for seeking									
	REFERENCES	clarification or documents/Show Cause Notice(GST RFD-08)									



# **Issue Form GST RFD-03 Deficiency Memo**

- Click the Generate Reference No. hyperlink. Reference Number field gets auto-populated.
- Select the **Reason of Notice** of issuing the notice to the taxpayer from the drop-down list
- Click **Upload Notice** to upload the document(s)
- Click SUBMIT and ISSUE WITH DSC

Dashboard > Search Appli	cation > Refund Proce	ssing		English
ARN AA0708170000	082L	GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019	Status Pending for Processing
APPLICATIONS NOTICE/ ACKNOWLEDGEM ENT REPLIES ORDERS REFERENCES	Type of Notice Reference No.* Reason of Notice Upload Notice Notice Uploaded Notice Uploaded Only PDF file for Maximum file s Note: Please refer	Deficiency Memo(GST RF ZA0701190002723 Generate Reference No. Application document at any series allowed. ize for upload is 5 MB or the template for Notice / Ord	TD-03)	• Indicates Mandatory Fields
				BACK SUBMIT



# Issue Form GST RFD-03 Deficiency Memo

• Reason of Notice in dropdown for RFD 03

Reason of Notice•	Select	٣
	Select	
	Application document attached is not readable	
	As per application statement is not attached	
	Supporting document not readable	
	Supporting document not attached	
	Other	



- Select the NOTICE/ACKNOWLEDGEMENT tab
- This displays all the notices or acknowledgements
- Click ADD NOTICE to open the drop-down list and
- Select Acknowledgement (GST RFD-02)

Dash	nboard > Search Applicat	tion > Refund Processing					🛛 English	
	ARN AA070817000082L		GSTIN/Temporary ID 07AMWPC3594M1ZA		of Application/Case ( 29/01/2019	Creation Status Pending for Pr	Status Pending for Processing	
	APPLICATIONS	ADD NOTICE -	I					
	NOTICE/ ACKNOWLEDGEM ENT	Acknowledgement(GST RFD-02)	Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document	
	REPLIES	Deficiency Memo(GST RFD-03)						
	ORDERS	Notice for seeking						
	REFERENCES	clarification or documents/Show Cause Notice(GST RFD-08)						



- Click the Generate Reference No. hyperlink. Reference Number field gets auto-populated.
- Click **Upload Notice** to upload the document(s)
- Click SUBMIT and ISSUE WITH DSC

Dashboard > Search App	lication > Refund Proc	essing		<table-cell> English</table-cell>
ARN AA070817000	0082L	GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019	Status Pending for Processing
APPLICATIONS NOTICE/ ACKNOWLEDGEM ENT REPLIES ORDERS REFERENCES	Type of Notice Reference No.• Upload Notice Notice Uploaded Notice.pdf Only PDF file fi Maximum file s Note: Please refe	Acknowledgement(GST F ZA070119000286U Generate Reference No.	RFD-02)	• Indicates Mandatory Fields
				BACK SUBMIT



- Status updated to "Acknowledged"
- System would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard
- Record of the notice just issued is available





- In case, application is pending for acknowledgement since 15 days after the refund application is filed
- The following message gets displayed on screen to act on the refund application

Application for Re	efund	d		
Status				
Pending for Processing	•			
From			То	
DD/MM/YYYY	<b>***</b>		DD/MM/YYYY	<b>***</b>
OR				
ARN		OR	GSTIN/UIN/Temporary ID	
AA070418000029J			Enter GSTIN/UIN/Tempo	orary ID

### List of ARNs:

S.No	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period- From	Tax Period- To	Legal Name	Amount of Refund Involved(INR)	Ground of Reason	Status
1	Application pending for acknowledgement since 15 days. Kindly take necessary action	07ALYPD6528P2Z6	07/12/2018	APRIL 2018- 2019	APRIL 2018- 2019	Gyanendra Prakash Dwivedi	1.555E7	Any other (specify)	Pending for Processing


- Select the NOTICE/ACKNOWLEDGEMENT tab
- This displays all the notices or acknowledgements
- Click ADD NOTICE to open the drop-down list and
- Select Show Cause Notice (GST RFD-08)

#### Dashboard > Search Application > Refund Processing English Date of Application/Case Creation ARN GSTIN/Temporary ID Status AA070817000082L 29/01/2019 Acknowledged 07AMWPC3594M1ZA ADD NOTICE -APPLICATIONS NOTICE/ Acknowledgement(GST Reference No. Due date of Reply(if Document Date of Reason of RFD-02) ce ACKNOWLEDGEM applicable) Notice Notice ENT Deficiency Memo(GST PDF REPLIES RFD-03) it(GST 30-01-2019 ZA070119000286U Notice.pdf ORDERS Notice for seeking clarification or REFERENCES documents/Show Cause Notice(GST RFD-08)



- Click the Generate Reference No. hyperlink. Reference Number field gets auto-populated.
- Select the **Reason of Notice** of issuing the notice to the taxpayer from the drop-down list
- Click Upload Notice to upload the document(s)
- Click SUBMIT and ISSUE WITH DSC

Dashboard > Sea	rch Application > Refund Pr	ocessing			🛛 English
AA070	ARN 817000082L	GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019	Stat Acknow	us ledged
APPLICATIO	NS			• Indicates I	Mandatory Fields
NOTICE/	Type of Notice	Notice for seeking a	clarification or documents/Show Cause Notice(G	ST RFD-0	
ENT	Reference No.	- ZA070119000287S			
REPLIES		Generate Reference I	40.		
ORDERS	Reason of Not	wrong ITC Claim		·	
REFERENCES	S Due date of Reply(applicab	ole for GST 14/02/2019		<b>***</b>	
	Upload Notic Notice Uploade Notice.pd Only PDF file Maximum file Note: Please r	e• ed df e format is allowed. le size for upload is 5 MB refer the template for Notice / O	rder to be uploaded from (Navigation path)	BACK	T SUBMIT



• **Reason of Notice** from the drop-down list

Reason of Notice•	Select 🔹
	Select
	Wrong ITC Claim
	Forged ITC claim
	Wrong claim of LUT
	ITC content wrong classification of goods and wrong rate of Tax
	Accumulated ITC content reversal ITC
	Delay in Refund application
	There is no such Inverted Duty Structure case of application of refund due to Inverted Duty Structure
	ITC claim content ITC of capital goods in case Inverted Duty Structure case of application of refund due to Inverted Duty Structure
	ITC accumulated content TRANS ITC
	Mismatch of ITC
	Seeking clarification/ additional documents
	Other



- Status updated to "Show Cause Notice Issued"
- System would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard
- Record of the notice just issued is available

Dashboard > Search Application > Refund Processing								
ARN AA070817000082L		GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019			Status Show Cause Notice Issued		
APPLICATIONS	ADD	NOTICE -						
NOTICE/ ACKNOWLEDGEM ENT	S.No.	Type of Notice	Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document	
ORDERS	1	Acknowledgement(GST RFD-02)	30-01- 2019	ZA070119000286U			Notice.pdf	
REFERENCES	2	Notice for seeking clarification or documents/Show Cause Notice(GST RFD- 08)	30-01- 2019	ZA070119000287S	Wrong ITC Claim	14/02/2019	Notice.pdf	

#### Understanding the Processing of Refund Application

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View the RepliesDownload the Replies



### View Replies furnished by the Taxpayer

- Select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.
- Click the documents in the document section to download
- And ascertain the contents of reply filed



#### Understanding the Processing of Refund Application

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- 7. PROCESSING THE REFUND NOTICES/ACKNOWLEDGEMENT

8. PROCESSING THE REFUND – REPLIES		<ul> <li>• RFD - 04 Provisional Refund</li> <li>• RFD - 06 Refund Sanction/Rejection</li> </ul>
9. PROCESSING THE REFUND – ORDERS	$\leq$	• RFD - 07B Withhold Refund
10. PROCESSING THE REFUND – REFERENCES		<ul> <li>• RFD - 05 Payment Advice</li> <li>• PMT - 03 Re-credit of Rejected Amount</li> </ul>



- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- and select Provisional Order (GST RFD-04)





Provisional Order in Form GST RFD-04 is available in following cases of Refund:

- > Export of Services with Payment of Tax
- Export of Goods/ Services without Payment of Tax
- Supplies made to SEZ Unit / SEZ Developer (With Payment of Tax)
- Supplies made to SEZ Unit / SEZ Developer (Without Payment of Tax)

Steps:

- Click the Generate Order No.. Order Number gets auto-populated
- Enter the percentage of Provisional Refund to be issued
- Based on the percentage of provisional refund entered amounts are auto-calculated
- Enter the **Remarks** for the order issued
- Attach Order to upload the order
- Click **SUBMIT** and Issue with DSC

#### Indicates Mandatory Fields APPLICATIONS Type of Order• Provisional Order(GST RFD-04) NOTICE/ ACKNOWLEDGEM Provisional Refund Eligibility The person claiming refund has, during any period of five ENT years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence REPLIES under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees. ORDERS Order Number\* ZA070119000297R REFERENCES Generate Order No. Provisional Order Details (in INR)

Refund calculation	IGST	CGST	SGST/UTGST	Cess
Amount of Refund Claimed (i)	₹0.00	₹1,01,000.00	₹1,01,000.00	₹0.00
%age of Provisional Refund (ii)	0	55	55	0
Amount of Provisional Refund (iii)	₹0.00	₹55,550.00	₹55,550.00	₹0.00
Balance amount (iv=i-iii)	₹0.00	₹45,450.00	₹45,450.00	₹0.00
Amount of Refund Sanctioned (v)	₹0.00	₹55,550.00	₹55,550.00	₹0.00

#### Remarks (250 characters)\*

Prima facie refund does not seems to be of INB 2,02,000

Attach Order Order Uploaded

-

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)



- Status updated to "Provisional Order Issued"
- System would send the intimation to the Taxpayer via email and SMS, and make this Order available on the Taxpayer's dashboard
- Record of the Order just issued and Annexure is available

ashboard > Search Applica	ation > Refund Processing					\varTheta Engl
ARN AA07081700008	GSTIN/Tem 32L 07AMWPC3	GSTIN/Temporary ID Date 07AMWPC3594M1ZA		Date of Application/Case Creation 29/01/2019		tatus I Order Issued
APPLICATIONS	ADD ORDER -					
NOTICE/ ACKNOWLEDGEM ENT	Type of Order	Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
REPLIES					Γ	PDF
ORDERS	Provisional Order(GST RFD- 04)	30-01-2019	740701100002070			Order.pdf
REFERENCES			20/01100020/1			PDF
						(Annexure)



- In case, application is pending for provisional order since 7 days of acknowledging the refund application
- The following message gets displayed on screen to act on the refund application

Dashboard > Search Application			English
Application for Refund	1		
Status			
All			
From		То	
DD/MM/YYYY 🎁		DD/MM/YYYY	
OR			
ARN	OR	GSTIN/UIN/Temporary ID	
AA071018000096P		Enter GSTIN/UIN/Temporary ID	SEARCH

#### List of ARNs:

S.No	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period- From	Tax Period- To	Legal Name	Amount of Refund Involved(INR)	Ground of Reason	Status
1	Application pending for provisional order since 7 days of acknowledging the refund application. Kindly take necessary action	07ALYPD6528P2Z6	11/01/2019	APRIL 2018- 2019	OCTOBER 2018- 2019	Gyanendra Prakash Dwivedi	1.511E7	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	Acknowledged



- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- And select Payment Advice (GST RFD-05)





- Select the Provisional/Refund Order No. from the drop-down list
- Click the Generate Order No. hyperlink. Reference Number field gets auto-populated.
- Click on Select Act to select Integrated Tax/Central Tax/State Tax to fill details of amount to be paid

APPLICATIONS						<ul> <li>Indicates I</li> </ul>	Mandatory Fields
NOTICE/	Type of Order•			ment Advice(GST	RFD-05)		
ACKNOWLEDGEM ENT	Refund Provisional/Sa	anction Order No.	Sel	ect		•	
REPLIES	Order No. •						
ORDERS	Select Act		Gene	rate Order No. egrated Tax		•	
REFERENCES	Payment Advice De	tails					(in INR)
	Description	Tax	Interest	Penalty	Fee	Others	Total
	Net Refund amount sanctioned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Interest on delayed Refund	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Remarks (250 charac	ters)•					

#### Attach Order\*

Choose File No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)

BACK



- Table is displayed with Refund Amount details auto-filled under each Tax head
- Enter the Interest on delayed refund under Tax , Interest, Penalty, Fee and Others (if applicable) for each Tax head
- Enter the **Remarks** for the order issued
- Click Attach Order to upload the order
- Click SUBMIT and Issue with DSC

#### ORDERS

REFERENCES

#### Select Act

#### Central Tax

Payment Advice Details									
Description	Tax	Interest	Penalty	Fee	Others	Total			
Net Refund amount sanctioned	₹55,550.00	₹0.00	₹0.00	₹0.00	₹0.00	₹55,550.00			
Interest on delayed Refund	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00			

#### Remarks (250 characters).

Amount paid for the provisional refund

Attach Order Order Uploaded

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L	

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)



- Case Detail page is updated, with the table containing the record of Payment Advice issued
- System would send the intimation to the Taxpayer via email & SMS and Payment Advice available on the Taxpayer's dashboard
- Payment Advice available for download

Dashboard > Search Application > Refund Processing							
ARN AA07081700008	GSTIN/Temp 2L 07AMWPC3	GSTIN/Temporary ID Date of Applica 07AMWPC3594M1ZA 29/0		on/Case Creation <b>/2019</b>	Status Provisional Order Issued		
APPLICATIONS	ADD ORDER -						
NOTICE/ ACKNOWLEDGEM ENT	Type of Order	Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document	
REPLIES ORDERS REFERENCES	Provisional Order(GST RFD- 04)	30-01-2019	ZA070119000297R	ZA0701190003036		Order.pdf	
				<i>•</i>		(Annexure)	



## Issue Form GST RFD-06 Refund Sanction/ Rejection Order

- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- And select Refund Sanction/Rejection Order (GST RFD-06)





# Issue Form GST RFD-06 Refund Sanction/ Rejection Order

• Refund Order page

refund order.

APPLICATIONS			<ul> <li>Indicates Mandatory Fields</li> </ul>
NOTICE/	Type of Order•	Refund Sanction/Rejection Order(GST RFD-06)	
ACKNOWLEDGEM	Order Number•		]
		Generate Order No.	
REPLIES	Select Act •	Integrated Tax 🔻	1
ORDERS	Note: If there is any outstanding dema	and towards the taxpayer, then tax officer can adjust the dema	nd while issuing RFD-06

REFERENCES

(in INR)

Act	Amount of Refund (Rs.)						
	Тах	Interest	Penalty	Fee	Others		
Amount of Refund Claimed (i)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund sanctioned on provisional basis Order No : ZA070119000297R on Date : 30-01-2019 (if 317 applicable) (ii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund amount inadmissible (iii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Gross amount to be paid (iv=i- ii-iii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount adjusted against oustanding demand (if any) under the existing law or under the Act. (v)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Net amount to be paid (vi = iv- v)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		

Remarks (250 characters)\*

#### Attach Order\*

Choose File No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)



## Issue Form GST RFD-06 Refund Sanction/ Rejection Order

- Click the Generate Order No. hyperlink. Reference Number field gets auto-populated.
- Click on Select Act to select Integrated Tax/Central Tax/State Tax to fill details of amount to be paid

ARN AA070817000	0082L	GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019	Status Provisional Order Issued
APPLICATIONS				<ul> <li>Indicates Mandatory Fields</li> </ul>
NOTICE/ ACKNOWLEDGEM	Type of Order*	Refund S	anction/Rejection Order(GST RFD-06)	
ENT		Generate (	Order No.	
REPLIES	Select Act*	Integrat	ed Tax	*
ORDERS	Note: If there is a	ny outstanding demand towards	the taxpayer, then tax officer can adjust the	e demand while issuing RFD-06
REFERENCES	refund order.			

(in INR)

Act	Amount of Refund (Rs.)						
	Tax	Interest	Penalty	Fee	Others		
Amount of Refund Claimed (i)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund sanctioned on provisional basis Order No : ZA070119000297R on Date : 30-01-2019 (if 317 applicable) (ii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund amount inadmissible (iii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		



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### Issue Form GST RFD-06 Refund Sanction/ Rejection Order

- Table is displayed with details for amount of refund auto-filled in Column (i)
- Refund sanctioned on provisional basis along with order number and date is auto-filled in Column (ii)
- Column (iii) for **Refund Amount inadmissible** is a hyperlink to be used for filling detail herein

Sel	ect	Act'	•

Central Tax

Note: If there is any outstanding demand towards the taxpayer, then tax officer can adjust the demand while issuing RFD-06 refund order.

(in INR)

Act	Amount of Refund (Rs.)						
	Тах	Interest	Penalty	Fee	Others		
Amount of Refund Claimed (i)	₹1,01,000.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund sanctioned on provisional basis	755 550 00	70.00	<b>20.00</b>	30.00	30.00		
on Date : 30-01-2019 (if 317 applicable) (ii)	<55,550.00	₹0.00	0.00	\$0.00	0.00		
Refund amount inadmissible (iii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Gross amount to be paid (iv=i- ii-iii)	₹45,450.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount adjusted against							
oustanding demand (if any) under the existing law or under the Act. (v)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Net amount to be paid (vi = iv- v)	₹45,450.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		



## Issue Form GST RFD-06 Refund Order - Refund Inadmissible Amount

- Click on **Refund Amount Inadmissible** hyperlink opens up the page
- Select the Reasons for Inadmissible Amount
- Enter the Refund Amount Inadmissible for each Tax head
- Click the **SAVE** button

APPLICATIONS	<ul> <li>Indicates Mandatory I</li> </ul>
NOTICE/ ACKNOWLEDGEM ENT	Record Inadmissible Amount Reason of Inadmissible Amount
REPLIES	⊠Wrong ITC Claim ■Forged ITC claim
ORDERS	■ITC content wrong classification of goods and wrong rate of Tax
REFERENCES	<ul> <li>Wrong claim of LUT</li> <li>Accumulated ITC content reversal ITC</li> <li>Delay in Refund application</li> <li>There is no such Inverted Duty Structure case of application of refund due to Inverted Duty Structure</li> <li>ITC claim content ITC of capital goods in case Inverted Duty Structure case of application of refund due to Inverted Duty Structure</li> <li>ITC accumulated content TRANS ITC</li> <li>Mismatch of ITC</li> <li>Other</li> </ul>

Particulars	Refund amount inadmissible							
	Tax	Interest	Penalty	Fees	Others	Total		
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Central Tax	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,550.00		
State/UT Ta×	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,550.00		
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		



Central Tax

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### Issue Form GST RFD-06 Refund Order - Refund Inadmissible Amount

- A click on Save lands back at Refund Sanction/ Rejection Order (GST RFD-06) page
- Refund Amount Inadmissible in Column (iii) gets updated with the Amount which is inadmissible, as entered
- Net Amount to be paid gets updated

Select Act •

Note: If there is any outstanding demand towards the taxpayer, then tax officer can adjust the demand while issuing RFD-06 refund order.

(in INR)

Act	Amount of Refund (Rs.)						
	Тах	Interest	Penalty	Fee	Others		
Amount of Refund Claimed (i)	₹1,01,000.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund sanctioned on provisional basis Order No : ZA070119000297R on Date : 30-01-2019 (if 317 applicable) (ii)	₹55,550.00	₹0.00	₹0.00	₹0.00	₹0.00		
Refund amount inadmissible (iii)	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00		
Gross amount to be paid (iv=i- ii-iii)	₹38,900.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount adjusted against oustanding demand (if any) under the existing law or under the Act. (v)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Net amount to be paid (vi = iv- v)	₹38,900.00	₹0.00	₹0.00	₹0.00	₹0.00		
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		



### Issue Form GST RFD-06 Refund Order - Amount Adjusted against Demand

- Click on Amount Adjusted Against Demand hyperlink in RFD06 opens up the page
- Demand IDs are displayed in a list
- Select a Demand ID against which Refund is to be adjusted by a click on Button

ARN AA070817000	GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019		ion Provi	Status Provisional Order Issued	
APPLICATIONS				• 1	ndicates M	landatory Fields
NOTICE/	Act	Integrated Tax	Central Tax	State/UT Tax	Cess	Total
ACKNOWLEDGEM	Refund amount available for Adjustment					
DEDUTES	Refund amount inadmissible	₹0.00	₹6,550.00	₹6,550.00	₹0.00	₹13100.00
CODES	Refund amount available for Adjustment (i)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00
ORDERS	Amount adjusted against outstanding dem	and				
REFERENCES	Total amount adjusted (ii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Balance amount (i-ii)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00

Note:Adjustment ledgers would be updated only on successful issuance of Refund Order(RFD-06).

Select Demand ID towards which the amount is to be adjusted

	Demand Id	Demand Order No.	Demand Order Date	Total Demand	Adjusted Demand	Action
0	ZA070119000293Z	B0700000000979	30/01/2019	₹1,02,520.00	₹0.00	8
Tota	I			₹1,02,520.00	₹0.00	





### Issue Form GST RFD-06 Refund Order - Amount Adjusted against Demand

#### The Demand details are displayed along with refund balance available for adjustment

Act	Integrated Tax	Central Tax	State/UT Tax	Cess	Total			
Refund amount available for Adjustment								
Refund amount inadmissible	₹0.00	₹6,550.00	₹6,550.00	₹0.00	₹13100.00			
Refund amount available for Adjustment (i)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00			
Amount adjusted against outstanding demand								
Total amount adjusted (ii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00			
Balance amount (i-ii)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00			

Note:Adjustment ledgers would be updated only on successful issuance of Refund Order(RFD-06).

#### Select Demand ID towards which the amount is to be adjusted

	Demand Id	Demand Order No.	Demand Order Date	Total Demand	Adjusted Demand	Action
۲	ZA070119000293Z	B0700000000979	30/01/2019	₹1,02,520.00	₹0.00	<b>e</b>
Total	l i i i i i i i i i i i i i i i i i i i			₹1,02,520.00	₹0.00	

#### Demand Details

De	mand etails	ZA070119000293Z	IGST	CGST	SGST	CESS	Balance Amount	
Re	efund Bala Adj	nce Available for ustment	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00	
	Тах	₹92,520.00	₹0.00	₹0.00	₹0.00	₹0.00	₹92520.00	
	Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
IGST	Penalty	₹10,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹10000.00	
	Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
	Other	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
	Тах	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
	Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
CGST	Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
	Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	



## Issue Form GST RFD-06 Refund Order - Amount Adjusted against Demand

In case of Adjustment of Refund against Outstanding Demand

- Enter the amount to be adjusted in IGST, CGST, SGST and Cess heads
- Total Amount Adjusted and Balance Amount to be paid gets populated in Refund table
- In Demand ID table Adjusted Amount and Balance Amount of Demand payable gets populated
- Click the SAVE & PROCEED button
- Close button under Action column can be clicked to delete the adjustment amount for the selected Demand ID



### Issue Form GST RFD-06 Refund Order - Amount Adjusted against Demand

### The Demand details are displayed along with adjusted Demand

Act	Integrated Tax	Central Tax	State/UT Tax	Cess	Total
Refund amount available for Adjustment					
Refund amount inadmissible	₹0.00	₹6,550.00	₹6,550.00	₹0.00	₹13100.00
Refund amount available for Adjustment (i)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00
Amount adjusted against outstanding dema	and				
ZA070119000293Z	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00
Total amount adjusted (ii)	₹0.00	₹38900.00	₹38900.00	₹0.00	₹77800.00

Note:Adjustment ledgers would be updated only on successful issuance of Refund Order(RFD-06).

#### Select Demand ID towards which the amount is to be adjusted

	Demand Id	Demand Order No.	Demand Order Date	Total Demand	Adjusted Demand	Action
۲	ZA070119000293Z	B0700000000979	30/01/2019	₹1,02,520.00	₹77800.00	$\sim$
Total				₹1,02,520.00	₹77800.00	

#### Demand Details

5	emand Details	ZA070119000293Z	IGST	CGST	SGST	CESS	Balance Amount
· · · ·	Refund Bala Adj	nce Available for ustment	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Тах	₹92,520.00	₹0.00	₹38,900.00	₹38,900.00	₹0.00	₹14720.00
IGST	Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Penalty	₹10,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹10000.00
	Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Other	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Тах	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
CGS	Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	<b>₹0.00</b>



## Issue Form GST RFD-06 Refund Order - Refund Inadmissible Amount

- Make partial or complete adjustment against Demand
- Net Amount to be Paid in Column (vi) will get updated
- In case, the Provisionally Sanctioned amount (RFD-04) plus the Refund Amount Inadmissible is more than the Refund Amount Claimed then Column (vii), Amount to be Recovered, will be updated
- Enter the Remarks for the order issued
- Click Attach Order to upload the order
- Click SUBMIT and Issue with DSC
- Or to reset the details in RFD-06, click RESET button
- RESET can be used only before issuing final order



## Issue Form GST RFD-06 Refund Order - Refund Inadmissible Amount

APPLICATIONS			<ul> <li>Indicates Mandatory Fields</li> </ul>
NOTICE/	Type of Order•	Refund Sanction/Rejection Order(GST RFD-06)	
ACKNOWLEDGEM ENT	Order Number•	ZA070119000307Y	
REPLIES	Select Act	Generate Order No.	
ORDERS		Central Tax	

REFERENCES

Note: If there is any outstanding demand towards the taxpayer, then tax officer can adjust the demand while issuing RFD-06 refund order.

Act	Amount of Refund (Rs.)								
	Tax	Interest	Penalty	Fee	Others				
Amount of Refund Claimed (i)	₹1,01,000.00	₹0.00	₹0.00	₹0.00	₹0.00				
Refund sanctioned on provisional basis Order No : ZA070119000297R on Date : 30-01-2019 (if 317 applicable) (ii)	₹55,550.00	₹0.00	₹0.00	₹0.00	₹0.00				
Refund amount inadmissible (iii) (Selected Reasons)	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00				
Gross amount to be paid (iv=i- ii-iii)	₹38,900.00	₹0.00	₹0.00	₹0.00	₹0.00				
Amount adjusted against oustanding demand (if any) under the existing law or under the Act. (V)	₹22,500.00	₹0.00	₹0.00	₹0.00	₹0.00				
Net amount to be paid (vi = iv- v)	₹16,400.00	₹0.00	₹0.00	₹0.00	₹0.00				
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00				

Remarks (250 characters)\*

Partial refund amount adjusted against demand



Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)

(in INR)

•

RESET



## Issue Form GST PMT-03 for Inadmissible/Rejected Refund

- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- And select GST PMT-03 for Rejected Amount

ARN AA070817000082L		GSTIN/Temporary ID 7AMWPC3594M1Z4	Dat	Creation Refu	Status Refund Sanctioned Partially		
PPLICATIONS OTICE/ CKNOWLEDGEM NT	ADD ORDER - Provisional Order(GST RFD- 04)	Order	Date of Order	Order No.	Payment Advice No.	РМТ-03 No.	Documer
EPLIES RDERS EFERENCES	Refund Sanction/Rejection Order(GST RFD- 06) Complete Adjustment	(GST RFD-04)	30-01-2019	ZA070119000297R	ZA0701190003036		Order.pdf
	Order(GST RFD- 7A) Withheld Order(GST RFD- 07B) Payment	ection Order(GST 96)	30-01-2019	ZA070119000307Y			Order.pdf



## Issue Form GST PMT-03 for Inadmissible/Rejected Refund

- Select the **Refund Provisional/ Sanction Order No.** from the drop-down list
- Click the Generate Order No. hyperlink. Order Number field gets auto-populated
- The table is displayed with pre-populated amount of credit details
- Enter the **Remarks** for the order issued.
- Click Attach Order to upload the order
- Click **SUBMIT** and Issue with DSC

APPLICATIONS						<ul> <li>Indicates</li> </ul>	Mandatory Fields				
NOTICE/	Type of Order	-		GST PMT-03 for Reject	ted Amount						
ACKNOWLEDGEM ENT	Refund Sanct	ion/Rejection Order	No. •	ZA070119000307Y		<b>*</b>					
REPLIES	Order No. •			ZA0701190003143							
ORDERS		Generate Order No. (in									
REFERENCES	Act	Amount of Credit (Rs.)									
		Тах	Interest	Penalty	Fee	Others	Total				
	Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00				
	Central Tax	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,550.00				
	State/UT Tax	₹6,550.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,550.00				
	Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00				
	Remarks (25	0 characters) •									
	The inadmis	ssible amount is rec	redited to the credit	t ledger							
	Attach Or	der•									

Order Uploaded



Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note: Please refer the template for Order to be uploaded from (Navigation path)

BACK



## Issue Form GST PMT-03 for Inadmissible/Rejected Refund

- Case Detail page is updated, with the table containing the record of PMT-03 issued
- System would send the intimation to the Taxpayer via email & SMS and PMT-03 available on the Taxpayer's dashboard
- PMT-03 available for download

Das	Date Opposite Network Processing       Date of Application/Case Creation 29/01/2019       Status Refund Sanctioned Partially         APPLICATIONS       ADD ORDER -         NOTICE/ ACKNOWLEDGEM ENT       ADD ORDER -         REPLIES       Type of Order       Date of Order       Order No.       Payment Advice No.       PMT-03 No.       Document         REFERENCES       Type of Order       Date of Order       Corder No.       Payment Advice No.       PMT-03 No.       Document         References       Refund Sanction/Rejection Order(GST RFD-06)       30-01- 2019       ZA070119000307Y       ZA070119000307F       ZA070119000307F       ZA070119000316Z       Order.       Order.pdf         Refund Sanction/Rejection Order(GST RFD-06)       30-01- 2019       ZA070119000307Y       ZA070119000307F       ZA070119000307F       ZA070119000307F       ZA070119000307F						
	ARN AA07081700008	GSTIN/Tempor 2L 07AMWPC3594	ary ID 4 <b>M1ZA</b>	Date of Applicat 29/0	tion/Case Creation <b>1/2019</b>	Status Refund Sanctione	ed Partially
	APPLICATIONS	ADD ORDER -					
	NOTICE/ ACKNOWLEDGEM ENT	Type of Order	Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
	REPLIES ORDERS REFERENCES	Provisional Order(GST RFD-04)	30-01- 2019	ZA070119000297R	ZA0701190003036		Order.pdf
		Refund Sanction/Rejection Order(GST RFD-06)	30-01- 2019	ZA070119000307Y		ZA070119000316Z	Order.pdf



## Issue Form GST RFD-05 Payment Advice - after Issue of Refund Order

- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- And select **Payment Advice (GST RFD-05)** to fill details and Issue with DSC

Dashboard > Search Ap	plication > Refund Proces	sing					😪 Englis
ARN <b>AA07081700</b>	00082L	GSTIN/Tempor 07AMWPC359	ary ID 4M1ZA	Date of Applicat <b>29/0</b>	tion/Case Creation 1/2019	Status Refund Sanctione	d Partially
APPLICATIONS	ADD ORDER -						
NOTICE/ ACKNOWLEDGEM ENT	Provisional Order(GST RFD- 04)	er	Date of Order	Order No.	Payment Advice No.	РМТ-03 No.	Document
REPLIES ORDERS REFERENCES	Refund Sanction/Rejection Order(GST RFD- 06) Complete Adjustment	n T RFD-04)	30-01- 2019	ZA070119000297R	ZA0701190003036		Order.pdf
	Order(GST RFD- 7A) Withheld Order(GST RFD- 07B) Payment	.ejection ≻-06)	30-01- 2019	ZA070119000307Y		ZA070119000316Z	Order.pdf
	Advice(GST RFD- 05) GST PMT-03 for Rejected Amount						



### Issue Form GST RFD-05 Payment Advice - after Issue of Refund Order

- Case Detail page is updated, with the table containing the record of Payment Advice issued
- System would send the intimation to the Taxpayer via email & SMS and Payment Advice available on the Taxpayer's dashboard
- Payment Advice available for download

Dashboard > Search Applic	ation > Refund Processing					😪 English
ARN <b>AA0708170000</b>	GSTIN/Tempo 82L 07AMWPC359	aporary ID Date of Application 3594M1ZA 29/01		tion/Case Creation 1/2019	Status Refund Sanctioned Partiall	
APPLICATIONS	ADD ORDER -					
NOTICE/ ACKNOWLEDGEM ENT	Type of Order	Date of Order	Order No.	Payment Advice No.	РМТ-03 No.	Document
REPLIES ORDERS REFERENCES	Provisional Order(GST RFD-04)	30-01- 2019	ZA070119000297R	ZA0701190003036		Order.pdf
	Refund Sanction/Rejection Order(GST RFD-06)	30-01- 2019	ZA070119000307Y	ZA070119000318V	ZA070119000316Z	Order.pdf



# Issue Form GST RFD-07B - Withhold Refund Order

- Select the ORDERS tab
- Click ADD ORDER to open the drop-down list
- And select Withheld Order (GST RFD-07B)





## Issue Form GST RFD-07B - Withhold Refund Order

- Click the Generate Order No. hyperlink. Order Number field gets auto-populated
- Table is displayed with withheld order details. Enter the amount of refund to be withheld in Column (ii)
- Enter **Remarks** for the order issued
- Click Attach Order to upload the order
- Click SUBMIT and Issue with DSC

APPLICATIONS	• Indicates Mandatory Fiel					
NOTICE/	Type of Order•		Withheld Order(GST			
ACKNOWLEDGEM ENT	Order Number*		ZA070119000300C			
REPLIES	Withheld Order Details (in INF					
ORDERS	Refund calculation	IGST	CGST		SGST/UTGST	Cess
REFERENCES	Amount of Refund Sanctioned (i)	₹0.00	0 ₹55,55	0.00	₹55,550.00	₹0.00
	Amount of Refund Withheld (ii) •	₹0.00	0 ₹55,55	0.00	₹55,550.00	₹0.00
	Amount of Refund Allowed (iii= i-ii)	₹0.00	0 ₹	0.00	₹0.00	₹0.00
	Remarks (250 characters) • Withheld due to assessment proceedings					
	Attach Order Order Uploaded					
	Only PDF file format is allowed.					
	Maximum file size for upload is 5 MB					

Note: Please refer the template for Order to be uploaded from (Navigation path)

#### Understanding the Processing of Refund Application

- 1. FORMS OF REFUND
- 2. REFUND PROCESSING FLOW
- 3. CHANGE EFFECT IN REFUND FUNCTIONALITY
- 4. ACTION TABS AND STATUS
- 5. REFUND FUNCTION ACCESS AND SEARCH
- 6. PROCESSING THE REFUND APPLICATIONS
- 7. PROCESSING THE REFUND NOTICES/ACKNOWLEDGEMENT
- 8. PROCESSING THE REFUND REPLIES
- 9. PROCESSING THE REFUND ORDERS

10. PROCESSING THE REFUND – REFERENCES

Upload the References View/Download the References


## Upload References

- Select the **REFERENCES** tab
- Click ADD REFERENCE button





## **Upload References**

- In the **Document Description** field, enter the description of the document to be uploaded
- In the **Remarks** field, enter the remarks for the document to be uploaded
- Click the Upload Reference Document button to upload any attachment
- Click the **SUBMIT** button

Dashboard > Search Application > Refund Processing									
ARN AA070817000082L		GSTIN/Temporary ID 07AMWPC3594M1ZA	Date of Application/Case Creation 29/01/2019	Status Pending for Order- Reply Received					
APPLICATIONS				<ul> <li>Indicates Mandatory Fields</li> </ul>					
NOTICE/ ACKNOWLEDGEM	Document Description  Calculation and Adjusted Total Turnover Sheet								
ENT PERITES	Remarks (250 cha	Calculation and Ad	djusted Total Turnover sheets for the purpo	se of record					
ORDERS									
REFERENCES	Upload Reference	e Document•							
	Reference Uploade	:d							
	Calculation S	heet and Adjusted Total Turno	over.pdf						
Only PDF file format is allowed.									
Maximum file size for upload is 5 MB									
Note: Please refer the template for Notice / Order to be uploaded from (Navigation path)									
			BACK	SUBMIT					



### **Upload References**

- Updated Case Detail page is displayed
- Table containing the record of the reference of case is visible
- Documents uploaded for Reference can be downloaded
- Use Add Reference Tab foe adding more documents

Dashboard > Search Application > Refund Processing										
ARN AA070817000082L		GSTIN/Temporary ID 07AMWPC3594M1Z4	Date of Application/Case Creation 29/01/2019		Status Pending for Order- Reply Received					
APPLICATIONS	S.No.	Document Description	Reference Document Date	Remarks Do		Document				
ACKNOWLEDGEM ENT	1	Calculation and Adjusted Total Turnover Sheet	30-01-2019	Calculation and Adjusted Total Turnover sheets for the purpose of record		Por				
REPLIES				1						
ORDERS					ADD R	REFERENCE				
REFERENCES										



**Refund Processing by Tax Official** 

# Some Important Notes



### Some Important Notes

- All the application for refund will be reflected on Tax Officers' dashboard under Refund Icon
- In case of issue of Deficiency Memo, there would be direct re-credit of refund claimed amount in Electronic Cash/ Credit Ledger of the taxpayer, if the ledger has been debited at the time of filing refund application
- Since there will be auto re-credit of the debited amount, there is no need to issue PMT-03 in case Deficiency Memo has been issued
- In case of rejection of refund, PMT-03 needs be issued for re-credit of the rejected amount in the Electronic Cash/Credit Ledger in case any debit entry is posted at the time of refund application filing by the taxpayer
- Amount re-credited to Electronic Cash/Credit Ledger by RFD PMT-03 would be available to the taxpayer for utilisation
- System will allow the Officer to mention %age up to 90% while sanctioning Provisional Refund. It may be different for different acts



### Some Important Notes

- Taxpayer will get intimation about all notices and orders issued to him/her though SMS and e-mail
- If taxpayer fails to submit satisfactory explanation, within due date or extended due date, Refund Processing Officer can still issue, Refund Rejection/ Sanction Order or Complete Adjustment Order
- Officer can search the Refund application for period of 6 months only
- Upload File allowed only with PDF format. Maximum file size for upload is 5MB
- In case, the Provisionally Sanctioned amount (RFD-04) plus the Refund Amount Inadmissible is more than the Refund Amount Claimed then for the amount excess paid proceedings under Section 73/74 may be initiated
- Refund withhold can be initiated by processing Officer and also by Commissioner
- To resume withhold there is no separate functionality. Payment Advice in RFD-05 to be issued



