

Manual > Processing the Refund Application (RFD-01)

How can I process the Refund applications (RFD-01) on the GST Portal?

To process the Refund applications on the GST Portal, in the role of Refund Processing Officer, perform the following steps:

A. [Search ARN for Refund Processing](#)

B. Take action using **NOTICE/ ACKNOWLEDGEMENT** tab:

- B (1). [Issue Form GST RFD-03 Deficiency Memo to the Taxpayer](#) or
- B (2). [Issue Form GST RFD-02 Acknowledgement Notice to the Taxpayer](#)
- B (3). [Issue Notice for rejection of application for refund or Recovery of erroneously granted refund \(GST RFD-08\)](#)

C. Take action using **REPLIES** tab: [View replies furnished by the taxpayer](#)

D. Take action using **ORDERS** tab:

- D (1). [Issue Provisional Order in Form GST RFD-04](#)
- D (2). [Issue Payment Advice in Form GST RFD-05 for Provisional Order](#)
- D (3). [Issue Refund Sanction/ Rejection Order in Form GST RFD-06](#)
- D (4). [Issue Withheld Order in Form GST RFD-07B](#)
- D (5). [Issue Payment Advice in Form GST RFD-05 for Refund Sanction Order](#)
- D (6). [Issue Form GST PMT-03 for Rejected Amount](#)

E. Take action using **REFERENCE** tab: [Upload References of Case](#)

F. Take action using **AUDIT HISTORY** tab: [View Audit History](#)

Click each hyperlink above to know more.

A. Search ARN for Refund Processing

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. Navigate to **Work Items**.
3. Navigate to **Refund** tab. The count on Refund tab is total number of refund applications filed by the taxpayer.
4. Select the **New Refund Applications Received** link.

0 Registration	8 Refund	37 Enforcement
-------------------	-------------	-------------------

Alerts
No Latest Alert Available
[View All](#)

4	New Refund Applications Received
4	Refund Applications Acknowledged
0	Refund Sanctioned Provisionally
0	Deficiency Memo Issued
0	Refund Sanctioned
0	Refund Rejected
0	Refund Sanctioned - Partially
0	Refund Completely Adjusted
0	Refund Applications Withheld
0	Refund Applications Transferred
0	Show Cause Notice Issued
0	Pending for Order- Reply Received
0	Pending for Order- Reply not Received

Re-issuance of Payment Advice

1	Reissuance of Payment Advice (GST RFD-05) Action required from tax officer
---	--

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.

5. Search page is displayed. Choose any one of the displayed fields as your search criteria and enter the required information: **Status**, **From** and **To** Date or **ARN** or **GSTIN/UIN/Temporary ID**.

Note: You must enter data in at least one field to proceed and you can search the Refund application for period of 6 months only.

6. Click the **SEARCH** button.

7. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the refund application you want to act on.

Application for Refund

Status

Pending for Processing

From

DD/MM/YYYY

To

DD/MM/YYYY

OR

ARN

OR

GSTIN/UIN/Temporary ID

AA070919000056A

Enter GSTIN/UIN/Temporary ID

SEARCH

List of ARNs:

Sr.No.	ARN	GSTIN/UIN/Temporary ID	Application Date	Tax Period-From	Tax Period-To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund Claim	Status
1	AA070919000056A	07AQDPP8277H7Z7	16/09/2019	JULY 2017-2018	SEPTEMBER 2017-2018	MONISH BHARAT PATEL	683352.00	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	Pending for Processing

8. **Refund Processing** case detail page is displayed. From this page, you can initiate refund processing by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICE/ACKNOWLEDGEMENT, REPLIES, ORDERS, REFERENCES and AUDIT HISTORY.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Refund Application Form

Legal Name	Type of Taxpayer	Ground of Refund Claim	Tax Period(From)	Tax Period(To)	Download
MONISH BHARAT PATEL	Regular	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	JULY 2017-2018	SEPTEMBER 2017-2018	 (Refund Application)  (Statement 3) Supporting Documents  Statements

9. To view the refund application and supporting documents filed by the taxpayer, on the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the refund application filed by the taxpayer.

10. Click the **Documents** under Download column. You can download the refund application and supporting documents as filed by the taxpayer with the refund application.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Refund Application Form

Legal Name	Type of Taxpayer	Ground of Refund Claim	Tax Period(From)	Tax Period(To)	Download
MONISH BHARAT PATEL	Regular	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	JULY 2017-2018	SEPTEMBER 2017-2018	 (Refund Application)  (Statement 3) Supporting Documents  Statements

[Go back to the main menu](#)**B (1). Issue Form GST RFD-03 Deficiency Memo to the Taxpayer**

On the basis of scrutiny of the refund application and attachments filed by the taxpayer, in case, any deficiencies are noticed in refund application, Deficiency Memo will be issued by the Refund Processing Officer in **Form GST RFD-03**, on the refund application. In case of issue of Deficiency Memo in Form GST RFD-03, there would be auto re-credit of refund claimed amount in Electronic Cash/ Credit Ledger, if the ledger has been debited at the time of filing refund application. The tax payer need to file a fresh refund application for the same period again, after rectification of the deficiencies mentioned in deficiency memo .

To issue Form GST RFD-03 Deficiency Memo to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICE/ACKNOWLEDGEMENT** tab if it is not selected by default. This tab displays all the notices or acknowledgements issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **Deficiency Memo (GST RFD-03)**.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD NOTICE ▾

Acknowledgement(GST
RFD-02)Deficiency Memo(GST
RFD-03)Notice for rejection of
application for refund
or Recovery of
erroneously granted
refund(GST RFD-08)Date of
NoticeReference
No.Reason of
NoticeDue date of Reply(if
applicable)

Document

with respect to ARN

3. The **Notice** page is displayed. The **Type of Notice** field is auto-populated.

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Refund Application filed
-------------------------------	--	--	---

- APPLICATIONS
- NOTICE/ACKNOWLEDGEMENT**
- REPLIES
- ORDERS
- REFERENCES
- AUDIT HISTORY

• Indicates Mandatory Fields

Type of Notice •

Deficiency Memo(GST RFD-03)

Reference No. •

Please click on 'Generate Reference no.' link

[Generate Reference No.](#)

Reason of Notice •

- Supporting documents not legible
- Relevant supporting documents not attached
- Supporting documents attached are incomplete
- Relevant order not attached
- Others, specify

Remarks

Please enter remarks, if any (500 characters).

Supporting document

No file chosen

- ① Only PDF file format is allowed.
- ① Maximum file size for upload is 5 MB.
- ① 4 Supporting documents can be uploaded.

4. Click the **Generate Reference No.** hyperlink. Reference Number field gets auto-populated.
5. Select the check-box of **Reason of Notice** for issuing the notice to the taxpayer.
6. Enter the **Remarks** for issuing the notice to the taxpayer.
7. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
8. Click **PREVIEW**.

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Refund Application filed
-------------------------------	--	--	---

APPLICATIONS

NOTICE/
ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

• Indicates Mandatory Fields

Type of Notice •

Deficiency Memo(GST RFD-03)

Reference No. •

ZA070919042986Q

[Generate Reference No.](#)**Reason of Notice** •

- Supporting documents not legible
- Relevant supporting documents not attached
- Supporting documents attached are incomplete
- Relevant order not attached
- Others, specify

Remarks

Please enter remarks, if any (500 characters).

Supporting document[Choose File](#) No file chosen

- 📌 Only PDF file format is allowed.
- 📌 Maximum file size for upload is 5 MB.
- 📌 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE DEFICIENCY MEMO

9. The notice is displayed in PDF format for your review.

FORM-GST-RFD-03

[See rule 90(3)]

Deficiency Memo

This has reference to application filed against Application Reference Number AA070919000056A filed under section 54 of the Act.

Part A - Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	Deficiency Memo Number	ZA070919042986Q
2.	Date of Deficiency Memo	16-09-2019
3.	GSTIN/ UIN/ Temporary ID, if applicable	07AQDPP8277H7Z7
4.	Applicant's Name	Monish Dressing
5.	Address	Flat 03 Floor09 MG building MG road Delhi Central Delhi Delhi 110019
6.	Form No.	RFD-01
7.	Form Description	Refund Application by taxpayer
8.	Jurisdiction	STATE/Zone 1:Delhi
9.	Reason for refund	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax
10.	Refund Application Tax Period	From: JUL 2017 - To: SEP 2017
11.	Date and Time of filing refund application	16-09-2019 15:26:34
12.	Filed by	NURUL SAIYED

Upon scrutiny of your application, following deficiencies have been noticed, which are given below:

S. No.	Description (option to choose multiple reasons of discrepancies will be given)
1	Supporting documents not legible

Remarks: NA

Supporting documents attached by Refund Processing Officer:

No Supporting documents attached.

Taxpayer is advised to file a fresh refund application after rectification of above deficiencies.

Name of Refund Processing Officer:	Nurul MOHAMADBHAI SAIYED
Designation:	Assistant Commissioner
Office Address:	JCCT (Administration), Dhanbad Division, Dhanbad, Vaniya Kar Bhawan, Near- Randhi Vema Chowk, Court Campus, Dhanbad,Dhanbad,826001

10. Click **ISSUE DEFICIENCY MEMO**. Click **ISSUE WITH DSC**.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

• Indicates Mandatory Fields

Type of Notice *

Deficiency Memo(GST RFD-03)

Reference No. *

ZA070919042986Q

[Generate Reference No.](#)

Reason of Notice *

- Supporting documents not legible
- Relevant supporting documents not attached
- Supporting documents attached are incomplete
- Relevant order not attached
- Others, specify

Remarks

Please enter remarks, if any (500 characters).

Supporting document

 No file chosen

- i** Only PDF file format is allowed.
- i** Maximum file size for upload is 5 MB.
- i** 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE DEFICIENCY MEMO

11. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Deficiency Memo Issued". Also, system would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

Note:

- Once a deficiency memo is issued, taxpayer needs to file a fresh refund application.
- You should not issue PMT-03 for the amount rejected in Deficiency Memo. On issuance of Deficiency Memo, there would be auto re-credit of refund claimed amount in Electronic Cash/ Credit Ledger, if the ledger has been debited at the time of filing refund application.

Note: On the refund tab, ARN will now appear under status "Deficiency Memo Issued".

Click [here](#) to see the Refund tab screen.

[Go back to the main menu](#)

B (2). Issue Form GST RFD-02 Acknowledgement to the Taxpayer

On the basis of scrutiny of the refund application and attachments filed by the taxpayer, if the refund application is found to be complete in all aspects, Acknowledgement in **Form GST RFD-02** will be issued by the Refund Processing Officer, within 15 days from the date of filing of the refund application.

To issue Form GST RFD-02 acknowledgement to the taxpayer, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **NOTICE/ACKNOWLEDGEMENT** tab if it is not selected by default. This tab displays all the notices or acknowledgements issued against the case created.
- Click **ADD NOTICE** to open the drop-down list and select **Acknowledgement (GST RFD-02)**.

ARN	GSTIN/Temporary ID	Date of Application/Case Creation	Status
AA070919000056A	07AQDPP8277H7Z7	16/09/2019	Refund Application filed

APPLICATIONS
**NOTICE/
ACKNOWLEDGEMENT**
 REPLIES
 ORDERS
 REFERENCES
 AUDIT HISTORY

ADD NOTICE ▾
 Acknowledgement(GST RFD-02)
 Deficiency Memo(GST RFD-03)
 Notice for rejection of application for refund or Recovery of erroneously granted refund(GST RFD-08)

Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document

3. The **Notice** page is displayed. The **Type of Notice** and **Amount of Refund claimed** by the taxpayer fields are auto-populated.

ARN	GSTIN/Temporary ID	Date of Application/Case Creation	Status
AA070919000056A	07AQDPP8277H7Z7	16/09/2019	Refund Application filed

APPLICATIONS
**NOTICE/
ACKNOWLEDGEMENT**
 REPLIES
 ORDERS
 REFERENCES
 AUDIT HISTORY

• Indicates Mandatory Fields

Type of Notice •

Reference No. •

[Generate Reference No.](#)

(in INR)

Amount of Refund Claimed						
Act	Tax	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
State/UT Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
Integrated Tax	₹5,79,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹5,79,000.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total	₹6,83,352.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,83,352.00

Remarks

Supporting document

No file chosen

- 🔔 Only PDF file format is allowed.
- 🔔 Maximum file size for upload is 5 MB.
- 🔔 4 Supporting documents can be uploaded.

4. Click the **Generate Reference No.** hyperlink. Reference Number field gets auto-populated. Enter the **Remarks**. Click **Choose File** under heading **Supporting Document** to upload the document(s) from your system.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Type of Notice *

Acknowledgement(GST RFD-02)

Reference No. *

ZA070919043034G

Generate Reference No.

* Indicates Mandatory Fields

(in INR)

Amount of Refund Claimed						
Act	Tax	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
State/UT Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
Integrated Tax	₹5,79,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹5,79,000.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total	₹6,83,352.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,83,352.00

Remarks

Please enter remarks, if any (500 characters).

Supporting document

Choose File No file chosen

- ① Only PDF file format is allowed.
- ① Maximum file size for upload is 5 MB.
- ① 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE ACKNOWLEDGMENT

5. Click **PREVIEW** and the notice is displayed in PDF format for your review.

FORM-GST-RFD-02
(See rules 90(1), 90(2) and 95(2))

Acknowledgement

Your application for refund is hereby acknowledged against Application Reference Number AA070919000056A.

Part A - Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	Acknowledgement Number	ZA070919043034G
2.	Date of Acknowledgement	16-09-2019
3.	GSTIN/ UIN/ Temporary ID, if applicable	07AQDPP8277H7Z7
4.	Applicant's Name	Monish Dressing
5.	Form No.	RFD-01
6.	Form Description	Refund Application by taxpayer
7.	Jurisdiction	STATE/Zone 1:Delhi
8.	Reason for refund	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax
9.	Refund Application Tax Period	From: JUL 2017 - To: SEP 2017
10.	Date and Time of filing refund application	16-09-2019 15:26:34
11.	Filed by	NURUL SAIYED

(in INR)

Part B - Amount of Refund Claimed						
Act	Tax	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central Tax	52176.00	0.00	0.00	0.00	0.00	52176.00
State/UT Tax	52176.00	0.00	0.00	0.00	0.00	52176.00
Integrated Tax	579000.00	0.00	0.00	0.00	0.00	579000.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00
Total	683352.00	0.00	0.00	0.00	0.00	683352.00

Remarks: NA

Supporting documents attached by Refund Processing Officer:

No Supporting documents attached.

Name of Refund Processing Officer:
Designation:
Office Address:

Nurul MOHAMADBHAI SAIYED
Assistant Commissioner
JCCT (Administration), Dhanbad Division,
Dhanbad, Vaniya Kar Bhawan, Near-
Randhir Verma Chowk, Court Campus,
Dhanbad,Dhanbad,826001

6. Click **ISSUE ACKNOWLEDGEMENT**. Click **ISSUE WITH DSC**.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Refund Application filed

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Type of Notice*

Acknowledgement(GST RFD-02)

Reference No.*

ZA070919043034G

[Generate Reference No.](#)

* Indicates Mandatory Fields

(in INR)

Amount of Refund Claimed						
Act	Tax	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
State/UT Tax	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00	₹52,176.00
Integrated Tax	₹5,79,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹5,79,000.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total	₹6,83,352.00	₹0.00	₹0.00	₹0.00	₹0.00	₹6,83,352.00

Remarks

Please enter remarks, if any (500 characters).

Supporting document

 No file chosen

- Only PDF file format is allowed.
- Maximum file size for upload is 5 MB.
- 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE ACKNOWLEDGMENT

7. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Acknowledged". Also, system would send the intimation to the Taxpayer via email and SMS, and make this acknowledgement available on the Taxpayer's dashboard.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Acknowledged

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD NOTICE -

S.No.	Type of Notice	Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document
1	Acknowledgement(GST RFD-02)	16-09-2019	ZA070919043034G	NA	NA	Main document  ZA070919043034G_RFD02.pdf

- Note:**
1. On the refund tab, ARN will now appear under Status "Refund Applications Acknowledged". [Click here](#) to see the Refund tab screen.
 2. In case, application is pending for acknowledgement, for more than 15 days after the refund application is filed, you will get below mentioned screen on the refund application Search ARN page. Such ARNs will be displayed in Red color.

List of ARNs:

Sr.No.	ARN	GSTIN/UIN/Temporary ID	Application Date	Tax Period-From	Tax Period-To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund Claim
1	AA070519000047H	07GDOPS9112JAZM	28/05/2019	AUGUST 2018-2019	AUGUST 2018-2019	HAIWIL T SANGMA	232.00	Any other (specify)
2	AA070519000030W	07GDOPS9112JAZM	22/05/2019	NA	NA	HAIWIL T SANGMA	33.00	On Account of Assessment/Provisional Assessment/Appeal/Any other order
3	AA070519000010Y	07GGMPS7032EMZI	13/05/2019	NA	NA	HOTSING SOHPHOH	1.00	Refund of Excess Balance in Electronic Cash Ledger

[Go back to the main menu](#)

B (3). Issue Form GST RFD-08 - Notice for rejection of application for refund or Recovery of erroneously granted refund (GST RFD-08)

To issue Form GST RFD-08, Notice for rejection of application of refund, for seeking clarifications from the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICE/ACKNOWLEDGEMENT** tab if it is not selected by default. This tab displays all the notices or acknowledgements issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **Notice for rejection of application for refund or Recovery of erroneously granted refund (GST RFD-08)**.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Provisional Order Issued
-------------------------------	--	--	---

APPLICATIONS

NOTICE/ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD NOTICE ▾

- Acknowledgement(GST RFD-02)
- Deficiency Memo(GST RFD-03)
- Notice for rejection of application for refund or Recovery of erroneously granted refund(GST RFD-08)

Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document
16-09-2019	ZA070919043034G	NA	NA	Main document ZA070919043034G_RFD02.pdf

3. The **Notice** page is displayed. The **Type of Notice** field is auto-populated.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Provisional Order Issued
-------------------------------	--	--	---

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Type of Notice •

Notice for rejection of application for refund or Recovery of erroneously granted refund(GST RFD-08)

Reference No. •

Please click on 'Generate Reference no.' link

[Generate Reference No.](#)**Due date of Reply(applicable for GST RFD-08)** •

02/10/2019

**Personal Hearing**

Date of Hearing

DD/MM/YYYY



Time of Hearing

-- ▾ HH -- ▾ MM -- ▾

Reason of Inadmissibility	Amount Inadmissible
<input checked="" type="checkbox"/> Wrong ITC Claim	₹0.00
<input checked="" type="checkbox"/> Forged ITC Claim	₹0.00
<input type="checkbox"/> ITC content wrong classification of goods and wrong rate of tax	₹0.00
<input type="checkbox"/> Wrong claim of LUT	₹0.00
<input type="checkbox"/> Accumulated ITC content reversal ITC	₹0.00
<input type="checkbox"/> Delay in Refund application	₹0.00
<input type="checkbox"/> There is no such Inverted Duty Structure case of application of refund due to Inverted Duty Structure	₹0.00
<input type="checkbox"/> ITC claim content ITC of capital goods in case Inverted Duty Structure case of application of refund due to Inverted Duty Structure	₹0.00
<input type="checkbox"/> ITC accumulated content TRANS ITC	₹0.00
<input type="checkbox"/> Mismatch of ITC	₹0.00
<input type="checkbox"/> Any other reason, specify	₹0.00
Total Inadmissible Amount	₹0.00

Remarks

Please enter remarks, if any (500 characters).

Upload Show Cause Notice No file chosen[Download Show Cause Notice Template](#)🔗 [Click here](#) to view the steps for converting the filled Word template to PDF file format.

🔗 Only PDF file format is allowed.

🔗 Maximum file size for upload is 5 MB

Note:

Download the Refund Show Cause Notice template through 'Download Show Cause Notice Template' link, sign and upload the same.

In case, detailed Show Cause Notice is required to be issued, attached template may be used for preparing offline and upload along with gist of the Show Cause notice prepared online.

Supporting document No file chosen

🔗 Only PDF file format is allowed.

🔗 Maximum file size for upload is 5 MB.

🔗 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE NOTICE

- Click the **Generate Reference No.** hyperlink and fill in other details.
- Click **Download Show Cause Notice Template** to download the Refund Show Cause Notice template. Click **Choose File** to upload the filled template from your machine that state the reasons of issuing show cause notice.

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Provisional Order Issued
-------------------------------	--	--	---

- APPLICATIONS
- NOTICE/ACKNOWLEDGEMENT
- REPLIES
- ORDERS
- REFERENCES
- AUDIT HISTORY

• Indicates Mandatory Fields

Type of Notice • Notice for Rejection of Application for refund or recovery of erroneously granted refund(GST RFD-08)

Reference No. • ZA070919045199W
[Generate Reference No.](#)

Due date of Reply (applicable for GST RFD-08) • 05/10/2019

Personal Hearing

Date of Hearing: DD/MM/YYYY

Time of Hearing: -- : -- : --

Reason of Inadmissibility	Amount Inadmissible
<input checked="" type="checkbox"/> Wrong ITC Claim	₹86,850.00
<input type="checkbox"/> Forged ITC Claim	₹0.00
<input type="checkbox"/> ITC content wrong classification of goods and wrong rate of tax	₹0.00
<input type="checkbox"/> Wrong claim of LUT	₹0.00
<input checked="" type="checkbox"/> Accumulated ITC content reversal ITC	₹10,800.00
<input type="checkbox"/> Delay in Refund application	₹0.00
<input type="checkbox"/> There is no such Inverted Duty Structure case of application of refund due to Inverted Duty Structure	₹0.00
<input type="checkbox"/> ITC claim content ITC of capital goods in case Inverted Duty Structure case of application of refund due to Inverted Duty Structure	₹0.00
<input type="checkbox"/> ITC accumulated content TRANS ITC	₹0.00
<input type="checkbox"/> Mismatch of ITC	₹0.00
<input type="checkbox"/> Any other reason, specify	₹0.00
Total Inadmissible Amount	₹97,650.00

Remarks

Please enter remarks, if any (500 characters).

Upload Show Cause Notice

Show Cause Notice Uploaded



Show Cause Notice.pdf



[Download Show Cause Notice Template](#)

Click here to view the steps for converting the filled Word template to PDF file format.

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

Note:

NOTE: Download the Refund Show Cause Notice template through 'Download Show Cause Notice Template' link, sign and upload the same.

In case, detailed Show Cause Notice is required to be issued, attached template may be used for preparing offline and upload along with gist of the Show Cause notice prepared online.

Supporting document

[Choose File](#) No file chosen

- 1 Only PDF file format is allowed.
- 1 Maximum file size for upload is 5 MB.
- 1 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE NOTICE

6. Click **PREVIEW**. The notice is displayed in PDF format for your review.

FORM-GST-RFD-08

[See rule 92(3) and section 73/74]

Notice for Rejection of Application for refund or recovery of erroneously granted refund

This has reference to your refund application filed under section 54 of the Act against Application Reference Number AA070919000056A.

Part A - Basic details

Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	Acknowledgement Number	ZA070919043034G
2.	Date of Acknowledgement	16-09-2019
3.	Show Cause Notice Number	ZA070919045199W
4.	Show Cause Notice Date	17-09-2019
5.	GSTIN/ UIN/ Temporary ID, if applicable	07AQDPP8277H7Z7
6.	Applicant's Name	Monish Dressing
7.	Address	Flat 03 Floor09 MG building MG road Delhi Central Delhi Delhi 110019
8.	Form No.	RFD-01
9.	Form Description	Refund Application by taxpayer
10.	Jurisdiction	STATE/Zone 1-Delhi
11.	Reason for refund	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax
12.	Refund Application Tax Period	From: JUL 2017 - To: SEP 2017
13.	Date and Time of filing refund application	16-09-2019 15:26:34
14.	Filed by	NURUL SAIYED

On examination, it appears that refund application is liable to be rejected or an amount erroneously refunded is liable to be recovered on account of the following reasons:

Reason of Inadmissibility/ Erroneously granted refunded	Amount Inadmissible/ Erroneously refunded)
Wrong ITC Claim	86850.00
Accumulated ITC content reversal ITC	10800.00
Total Inadmissible Amount	97650.00

Remarks: NA

Detailed Show Cause Notice: Show Cause Notice.pdf

Supporting documents attached by Refund Processing Officer:

No Supporting documents attached.

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected or the amount erroneously refunded should not be recovered for reasons stated above.

You are hereby directed to furnish a reply to this notice within 18 days from the date of service of this notice.

Due date of Reply: 05/10/2019

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Name of Refund Processing Officer: Nurul MOHAMADBHAI SAIYED
Designation: Assistant Commissioner
Office Address: JCCT (Administration), Dhanbad Division,



7. Click **ISSUE NOTICE**. Click **ISSUE WITH DSC**.

8. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Show Cause Notice Issued". Also, system would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Show Cause Notice Issued
-------------------------------	--	--	---

APPLICATIONS

NOTICE/
ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD NOTICE ▾

S.No.	Type of Notice	Date of Notice	Reference No.	Reason of Notice	Due date of Reply(if applicable)	Document
1	Acknowledgement(GST RFD-02)	16-09-2019	ZA070919043034G	NA	NA	Main document ZA070919043034G_RFD02.pdf
2	Notice for Rejection of Application for refund or recovery of erroneously granted refund(GST RFD-08)	17-09-2019	ZA070919045199W	NA	05/10/2019	Main document ZA070919045199W_RFD08.pdf Show Cause Notice Show Cause Notice.pdf

Note: On the refund tab, ARN will now appear under Status "Show Cause Notice Issued".

Click [here](#) to see the Refund tab screen.

[Go back to the main menu](#)

C. View Replies furnished by the Taxpayer

To view replies filed by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.

2. Click the documents in the **Document** section to download and ascertain their contents.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Pending for Order- Reply Received
-------------------------------	--	--	--

APPLICATIONS

NOTICE/ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

S.No.	Date of Reply	SCN No.	Date of Notice	Document
1	17/09/2019	ZA070919045199W	17-09-2019	 RFD-09

[Go back to the main menu](#)

D (1). Issue Provisional Order in Form GST RFD-04

To grant refund on provisional basis (i.e. up to 90% of total claim) and issue Provisional Order in Form GST RFD-04, perform following steps:

Note: Provisional Order in Form GST RFD-04 will be applicable in case of following refund applications:

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

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab, if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.

2. Click **ADD ORDER** to open the drop-down list and select **Provisional Order (GST RFD-04)**.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Acknowledged
-------------------------------	--	--	-------------------------------

APPLICATIONS

NOTICE/ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD ORDER ▾

Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
issued with respect to ARN				

Provisional Order(GST RFD-04)

Refund Sanction/Rejection Order(GST RFD-06)

Withheld Order(GST RFD-07B)

Payment Advice(GST RFD-05)

GST PMT-03 for Rejected Amount

3. The **Provisional Order (GST RFD-04)** page is displayed. The **Type of Order** field is auto-populated.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Acknowledged
-------------------------------	--	--	-------------------------------

APPLICATIONS

NOTICE/ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

• Indicates Mandatory Fields

Type of Order Provisional Order(GST RFD-04)

Provisional Refund Eligibility
The person claiming refund has, during any period of five 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 two hundred and fifty lakh rupees.

Order Number Please click on 'Generate Order no.' link
[Generate Order No.](#)

Provisional Order Details (in INR)

Refund calculation	IGST	CGST	SGST/UTGST	Cess
Amount of Refund Claimed (i)	₹5,79,000.00	₹52,176.00	₹52,176.00	₹0.00
%age of Provisional Refund (ii)	0	0	0	0
Amount of Provisional Refund (iii)	₹0.00	₹0.00	₹0.00	₹0.00
Balance amount (iv=i-iii)	₹0.00	₹0.00	₹0.00	₹0.00
Amount of Refund Sanctioned (v)	₹0.00	₹0.00	₹0.00	₹0.00

Remarks
Please enter remarks, if any (500 characters).

Supporting document
 No file chosen

- 📌 Only PDF file format is allowed.
- 📌 Maximum file size for upload is 5 MB.
- 📌 4 Supporting documents can be uploaded.

4. Click the **Generate Order No.** hyperlink. Order Number field gets auto-populated.
5. Enter the **percentage of Provisional Refund** to be granted to taxpayer, in Column ii for IGST, CGST, SGST/UTGST and Cess. Based on the percentage of provisional refund entered in Column ii; Column iii, iv, and v are auto-calculated.
Note: Provisional Refund can be up to 90% of the claimed refund amount.
6. Enter the **Remarks** for the order issued. Click **Choose File** to upload the supporting document from your machine. Click **ISSUE ORDER**. Click **ISSUE WITH DSC**.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Acknowledged

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

• Indicates Mandatory Fields

Type of Order*

Provisional Order(GST RFD-04)

Provisional Refund Eligibility

The person claiming refund has, during any period of five 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 two hundred and fifty lakh rupees.

Order Number*

ZA070919043200N

Generate Order No.

Provisional Order Details

(in INR)

Refund calculation	IGST	CGST	SGST/UTGST	Cess
Amount of Refund Claimed (i)	₹5,79,000.00	₹52,176.00	₹52,176.00	₹0.00
%age of Provisional Refund (ii)	80	70	70	0
Amount of Provisional Refund (iii)	₹4,63,200.00	₹36,523.20	₹36,523.20	₹0.00
Balance amount (iv=i-iii)	₹1,15,800.00	₹15,652.80	₹15,652.80	₹0.00
Amount of Refund Sanctioned (v)	₹4,63,200.00	₹36,523.20	₹36,523.20	₹0.00

Remarks

Please enter remarks, if any (500 characters).

Supporting document

Document Uploaded

Choose File No file chosen



Provisional Order(GST RFD-04).pdf

- Only PDF file format is allowed.
- Maximum file size for upload is 5 MB.
- 4 Supporting documents can be uploaded.

BACK

PREVIEW

ISSUE ORDER

6a. Click **PREVIEW**. The notice is displayed in PDF format for your review.FORM-GST-RFD-04
[See rule 91(2)]

Provisional Refund Order

This has reference to refund application filed against Application Reference Number AA070919000056A.

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	Acknowledgement Number	ZA070919043034G
2.	Date of Acknowledgement	16-09-2019
3.	Provisional Refund Sanction Order Number	ZA070919043200N
4.	Date of Provisional Refund Sanction Order	16-09-2019
5.	GSTIN/ UIN/ Temporary ID, if applicable	07AQDPP8277H7Z7
6.	Applicant's Name	Monish Dressing
7.	Address	Flat 03 Floor09 MG building MG road Delhi Central Delhi Delhi 110019

8.	Form No.	RFD-01
9.	Form Description	Refund Application by taxpayer
10.	Jurisdiction	STATE/Zone 1:Delhi
11.	Reason for refund	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax
12.	Refund Application Tax Period	From: JUL 2017 - To: SEP 2017
13.	Date and Time of filing refund application	16-09-2019 15:26:34

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Provisional Order Details (in INR)

Refund calculation	IGST	CGST	SGST/UTGST	CESS
Amount of Refund claimed(i)	579000.00	52176.00	52176.00	0.00
%age of Provisional Refund (ii)	80	70	70	0
Amount of Provisional Refund (iii)	463200.00	36523.20	36523.20	0.00
Balance amount	115800.00	15652.80	15652.80	0.00

(iv=i-iii)				
Amount of Refund Sanctioned (v)	463200.00	36523.20	36523.20	0.00

Details of Bank Account

Sr. No.	Particulars	Details
i.	Bank Account Number	006500141982
ii.	Name of the Bank	ICICI BANK LTD
iii.	Branch	C-17, LOCAL SHOPPING CENTRE, PASCHIMI MARG, VASANT VIHAR, NEW DELHI,110057
iv.	IFSC	ICIC0000065
v.	MICR	Not Available

Remarks: NA

Supporting documents attached by Refund Processing Officer:

- Provisional Order(GST RFD-04).pdf

Name of Refund Processing Officer:	Nurul MOHAMADBHAI SAIYED
Designation:	Assistant Commissioner
Office Address:	JCCT (Administration), Dhanbad Division, Dhanbad, Vanjys Kar Bhawan, Near-Randhir Verma Chowk, Court Campus, Dhanbad,Dhanbad,826001

7. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Provisional Order Issued". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Provisional Order Issued

APPLICATIONS

ADD ORDER ▾

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

Type of Order	Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
Provisional Order(GST RFD-04)	16-09-2019	ZA070919043200N	NA	NA	Main document  ZA070919043200N_RFD04.pdf Supporting documents  Provisional Order(GST RFD-04).pdf

Note:

- On the refund tab, ARN will now appear under Status "Refund Sanctioned Provisionally". [Click here](#) to see the Refund tab screen.
- In case, application is pending for provisional order since 7 days of acknowledging the refund application, you will get below mentioned screen in Search ARN page. Such ARNs will be displayed in Red color.

List of ARNs:

Sr.No.	ARN ▾	GSTIN/UIN/ Temporary ID ▾	Application Date ▾	Tax Period- From ▾	Tax Period- To ▾	Legal Name ▾	Amount of Refund Involved(INR) ▾	Ground of Refund Claim ▾	Status ▾
1	 Application pending for provisional order since 7 days of acknowledging the refund application. Kindly take necessary action	07GDOP591121A7M	28/08/2019	NA	NA	HAIWIL T	20.00	Refund of Excess Balance in Electronic Cash Ledger	Acknowledg
2	 AA0708190000500	07GDOP591121AZM	16/08/2019	NA	NA	HAIWIL T SANGMA	20.00	Refund of Excess Balance in Electronic Cash Ledger	Acknowledg
3	 AA0708190000151	07GDOP591121AZM	06/08/2019	NA	NA	HAIWIL T SANGMA	4.00	Refund of Excess Balance in Electronic Cash Ledger	Acknowledg

[Go back to the main menu](#)**D (2). Issue Payment Advice in Form GST RFD-05 for Provisional Order in Form GST RFD-04**

Payment Advice is to be issued for the amount of refund sanctioned to the taxpayer. This is to be issued for both the refund sanction orders i.e. Form GST RFD-04 and Form GST RFD-06, for which amount is to be paid to the taxpayer. The details for the disbursement of refund amount would be sent and done by the disbursing authority, based on the payment advice (only), as issued by the Tax Official.

To issue Payment Advice in Form GST RFD-05 for Provisional Order in Form GST RFD-04, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.

Net Refund amount sanctioned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest on delayed Refund	₹0.00					₹0.00
Total	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Cess						
Net Refund amount sanctioned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest on delayed Refund	₹0.00					₹0.00
Total	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Grand Total	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Bank Account details of the refund applicant

Bank Account Number	006500141982
Bank Name	ICICI BANK LTD
Bank Address	C-17, LOCAL SHOPPING CENTRE, PASCHIMI MARG, VASANT VIHAR, NEW DELHI.110057
IFSC	ICIC0000065

Remarks

Please enter remarks, if any (500 characters).

Supporting document

No file chosen

- Only PDF file format is allowed.
- Maximum file size for upload is 5 MB.
- 4 Supporting documents can be uploaded.

4. Select the **Refund Sanction Order No.** from the drop-down list. Click the **Generate Order No.** hyperlink to auto-populate Order Number field. Enter relevant details and **Remarks**. Click **Choose File** to upload the order from your machine. Click **ISSUE ORDER**. Click **ISSUE WITH DSC**.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Provisional Order Issued
-------------------------------	--	--	---

APPLICATIONS

NOTICE/
ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

• Indicates Mandatory Fields

Type of Order •

Refund Sanction Order No. •

Order Number •
[Generate Order No.](#)

Issued To •

Order Details

Order No.	Order Type	Order Date	Sanctioned Amount(₹)
ZA070919043200N	RFD-04	16-09-2019	536246.40

Payment Advice and Disbursement Details

Head	Sanctioned	Cumulative Payment Advice	Cumulative Disbursed	Balance(₹)

	Amount(₹) (i)	Issued(₹) (ii)	Amount(₹) (iii)	(iv=i-ii)
IGST	463200.00	0.00	0.00	463200.00
CGST	36523.20	0.00	0.00	36523.20
SGST	36523.20	0.00	0.00	36523.20
CESS	0.00	0.00	0.00	0.00
TOTAL	536246.40	0.00	0.00	536246.40

Payment Advice Details

(in INR)

Description	Tax	Interest	Penalty	Fee	Others	Total
Integrated Tax						
Net Refund amount sanctioned	₹4,63,200.00	₹0.00	₹0.00	₹0.00	₹0.00	₹4,63,200.00
Interest on delayed Refund	₹0.00					₹0.00
Total	₹4,63,200.00	₹0.00	₹0.00	₹0.00	₹0.00	₹4,63,200.00
Central Tax						
Net Refund amount sanctioned	₹36,523.20	₹0.00	₹0.00	₹0.00	₹0.00	₹36,523.20
Interest on delayed Refund	₹0.00					₹0.00
Total	₹36,523.20	₹0.00	₹0.00	₹0.00	₹0.00	₹36,523.20
State/UT Tax						
Net Refund amount sanctioned	₹36,523.20	₹0.00	₹0.00	₹0.00	₹0.00	₹36,523.20
Interest on delayed Refund	₹0.00					₹0.00
Total	₹36,523.20	₹0.00	₹0.00	₹0.00	₹0.00	₹36,523.20
Cess						
Net Refund amount sanctioned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest on delayed Refund	₹0.00					₹0.00
Total	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Grand Total	₹5,36,246.40	₹0.00	₹0.00	₹0.00	₹0.00	₹5,36,246.40

Bank Account details of the refund applicant

Bank Account Number	006500141982
Bank Name	ICICI BANK LTD
Bank Address	C-17, LOCAL SHOPPING CENTRE, PASCHIMI MARG, VASANT VIHAR, NEW DELHI.110057
IFSC	ICIC0000065

Remarks

Please enter remarks, if any (500 characters).

Supporting document
 No file chosen

- Only PDF file format is allowed.
- Maximum file size for upload is 5 MB.
- 4 Supporting documents can be uploaded.

4a. Click **PREVIEW**. The order is displayed in PDF format for your review.

5. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued. Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Search Application > Refund Processing English

ARN AA070919000056A	GSTIN/Temporary ID 07AQDPP8277H7Z7	Date of Application/Case Creation 16/09/2019	Status Provisional Order Issued
-------------------------------	--	--	---

APPLICATIONS

NOTICE/
ACKNOWLEDGEMENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD ORDER ▾

Type of Order	Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
Provisional Order(GST RFD-04)	16-09-2019	ZA070919043200N	<p>ZA070919045114E</p> <p>Main document</p> <p> ZA070919045114E_RFD05.pdf</p> <p>Supporting documents</p> <p> Payment Advice(GST RFD-05).pdf</p>	NA	<p>Main document</p> <p> ZA070919043200N_RFD04.pdf</p> <p>Supporting documents</p> <p> Provisional Order(GST RFD-04).pdf</p>

Note: On the refund tab, ARN will appear under Status "Refund Sanctioned Provisionally".

Click [here](#) to see the Refund tab screen.

[Go back to the main menu](#)

E (3). Issue Refund Sanction/ Rejection Order in Form GST RFD-06

Refund Processing Officer will issue Refund Sanction/ Rejection Order in Form GST RFD-06, for all the refund applications.

Note:

- In case of refund applications, in which provisional refund order has been issued in **Form GST RFD-04**, the final order **Form GST RFD-06** will quantify the total sanctioned amount out of the claimed amount and the net balance amount will be sanctioned by the Tax Official, by issuing Form GST RFD-06, after further verification and examination of the application.
- In case of complete adjustment of refund, Refund Processing Officer may issue it via Form GST RFD-06.

To issue Refund Sanction/ Rejection Order in Form GST RFD-06, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Refund Sanction/ Rejection Order (GST RFD-06)**.

ARN
AA070919000056AGSTIN/Temporary ID
07AQDPP8277H7Z7Date of Application/Case Creation
16/09/2019Status
Pending for Order- Reply
Received

APPLICATIONS

NOTICE/
ACKNOWLEDGEM
ENT

REPLIES

ORDERS

REFERENCES

AUDIT HISTORY

ADD ORDER ▾

Provisional
Order(GST RFD-
04)Refund
Sanction/Rejection
Order(GST RFD-
06)Withheld
Order(GST RFD-
07B)Payment
Advice(GST RFD-
05)GST PMT-03 for
Rejected Amount

Date of Order	Order No.	Payment Advice No.	PMT-03 No.	Document
16-09-2019	ZA070919043200N	ZA070919045114E Main document  ZA070919045114E_RFD05.pdf Supporting documents  Payment Advice(GST RFD-05).pdf	NA	Main document  ZA070919043200N_RFD04.pdf Supporting documents  Provisional Order(GST RFD-04).pdf

3. The **Refund Sanction/ Rejection Order (GST RFD-06)** page is displayed. The **Type of Order** field is auto-populated.

4. Click the **Generate Order No.** hyperlink. Order Number field gets auto-populated.

5. Select the **Act** from the drop-down list. Refund Amount claimed and provisional refund amount, if any, would be pre-populated for all the Acts.

• Indicates Mandatory Fields

Type of Order *

Refund Sanction/Rejection Order(GST RFD-06)

Order Number *

Please click on 'Generate Order no.' link

[Generate Order No.](#)**Select Act** *

Integrated Tax ▾

Integrated Tax

Central Tax

State/UT Tax

Cess

Note:If there is any outstanding demand, please pay the same before issuing RFD-06 and while issuing RFD-06

(in INR)

5.1. In case of Act as **Integrated Tax**, below screen is displayed.

Select Act

Integrated 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.)				
	Tax	Interest	Penalty	Fee	Others
Amount of Refund Claimed (i)	₹5,79,000.00	₹0.00	₹0.00	₹0.00	₹0.00
Refund sanctioned on provisional basis Order No : ZA070919043200N on Date : 16-09-2019 (ii)	₹4,63,200.00	₹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)	₹1,15,800.00	₹0.00	₹0.00	₹0.00	₹0.00

Do you want to credit the sanctioned amount for all the acts to Consumer Welfare fund?

Note: Tax officer has to pass speaking order in RFD-06 specifying the reasons of crediting this amount to the CWF and upload the order issued.

Amount adjusted against outstanding 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)	₹1,15,800.00	₹0.00	₹0.00	₹0.00	₹0.00
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

5.2. In case of Act as **Central Tax**, below screen is displayed.

Select 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.)				
	Tax	Interest	Penalty	Fee	Others
Amount of Refund Claimed (i)	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00
Refund sanctioned on provisional basis Order No : ZA070919043200N on Date : 16-09-2019 (ii)	₹36,523.20	₹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)	₹15,652.80	₹0.00	₹0.00	₹0.00	₹0.00
<input type="checkbox"/> Do you want to credit the sanctioned amount for all the acts to Consumer Welfare fund? Note: Tax officer has to pass speaking order in RFD-06 specifying the reasons of crediting this amount to the CWF and upload the order issued.					
Amount adjusted against outstanding 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)	₹15,652.80	₹0.00	₹0.00	₹0.00	₹0.00
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

5.3. In case of Act as **State/UT Tax**, below screen is displayed.

Select Act*

State/UT 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.)				
	Tax	Interest	Penalty	Fee	Others
Amount of Refund Claimed (i)	₹52,176.00	₹0.00	₹0.00	₹0.00	₹0.00
Refund sanctioned on provisional basis Order No : ZA070919043200N on Date : 16-09-2019 (ii)	₹36,523.20	₹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)	₹15,652.80	₹0.00	₹0.00	₹0.00	₹0.00
<input type="checkbox"/> Do you want to credit the sanctioned amount for all the acts to Consumer Welfare fund? Note: Tax officer has to pass speaking order in RFD-06 specifying the reasons of crediting this amount to the CWF and upload the order issued.					
Amount adjusted against outstanding 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)	₹15,652.80	₹0.00	₹0.00	₹0.00	₹0.00
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

5.4. In case of Act as **Cess**, below screen is displayed.

6. The table is displayed with details for amount of refund. Column (ii) reflects the refund sanctioned on provisional basis along with order number and date.

7. Click the **Refund Amount inadmissible** hyperlink.

Act	Amount of Refund (Rs.)				
	Tax	Interest	Penalty	Fee	Others
Amount of Refund Claimed (i)	₹5,79,000.00	₹0.00	₹0.00	₹0.00	₹0.00
Refund sanctioned on provisional basis Order No : ZA070919043200N on Date : 16-09-2019 (ii)	₹4,63,200.00	₹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)	₹1,15,800.00	₹0.00	₹0.00	₹0.00	₹0.00
<input type="checkbox"/> Do you want to credit the sanctioned amount for all the acts to Consumer Welfare fund? Note: Tax officer has to pass speaking order in RFD-06 specifying the reasons of crediting this amount to the CWF and upload the order issued.					
Amount adjusted against outstanding 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)	₹1,15,800.00	₹0.00	₹0.00	₹0.00	₹0.00
Amount to be recovered (vii)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

8. The **Record Inadmissible Amount** page is displayed. Select the reasons for inadmissible amount. Enter the **Refund Amount Inadmissible** under Integrated Tax, Central Tax, State/ UT Tax and Cess. Click the **SAVE** button.

Note: Multiple reasons may be selected by Tax Official here.

9. You will land at **Refund Sanction/ Rejection Order (GST RFD-06)** page. **Refund Amount inadmissible** in Column (iii) gets updated with the Refund Amount which is inadmissible.

9.1. In case of Act as **Central Tax**, below screen is displayed.

9.2. In case of Act as **State/UT Tax**, below screen is displayed.

10. Click the **Amount adjusted against outstanding demand (if any) under the existing law or under the Act. (v)** hyperlink to adjust any demand.

The demands created in the Electronic Liability Register in Part I and Part II, which are having status as "Unstayed", would be displayed in the adjustment screen here and the Refund Processing Officer can adjust the demands, as deem fit.

11. The **Amount adjusted against outstanding demand** page is displayed.

12. Select the major head link to view details of minor head values.

13. The minor head values are displayed.

14. Click **OK** button.

15. Select the **Demand ID** towards which amount has to be adjusted.

16. The demand details are displayed along with refund balance available for adjustment.

17.1. [In case of partial adjustment of outstanding demand](#)

17.2. [In case of full adjustment of outstanding demand](#)

17.1. In case of partial adjustment of outstanding demand

17.1.1. In case of full adjustment of outstanding demand, enter the IGST, CGST, SGST and Cess, refund amount to be adjusted (against the demand).

17.1.2. Click the **SAVE & PROCEED** button.

Note: You can click the  button under Action column, if you want to remove the adjusted amount details for the respective demand ID and in same manner update all the amounts in different row wherever required.

17.1.3. Click **PROCEED**.

17.1.4. In case of Act as **Integrated Tax**, below screen is displayed.

17.1.5. In case of Act as **Central Tax**, below screen is displayed.

17.1.6. In case of Act as **State/UT Tax**, below screen is displayed.

17.2. In case of full adjustment of outstanding demand

17.2.1. In case of full adjustment of outstanding demand, enter the IGST, CGST, SGST and Cess refund amount to be adjusted (against the demand).

17.2.2. Click the **SAVE & PROCEED** button.

Note: You can click the  button under Action column, if you want to remove the adjusted amount details for the respective demand ID and in same manner update all the amounts in different row wherever required.

.

17.2.3. Click **PROCEED**.

.

17.2.4. In case of Act as **Integrated Tax**, below screen is displayed.

.

17.2.5. In case of Act as **Central Tax**, below screen is displayed.

.

17.2.6. In case of Act as **State/UT Tax**, below screen is displayed.

.

18. Here, in this example, we will be making partial payment against demand. In case, tax official has sanctioned refund in Form GST RFD-04, but later than during verification, it was found that the taxpayer was not eligible for any amount, then the tax official can mention the amount as inadmissible while issuing Form GST RFD-06 and accordingly the amount will be recoverable from the taxpayer. In that case, the tax officer will proceed to recover the amount from taxpayer by issuing demand from assessment module.

.

19. Select the checkbox to credit the sanctioned amount for all the acts to consumer welfare fund, if required. Once the checkbox is selected, row vi is updated.

.

20. Click **Refund sanction/ rejection order Template** to download the template. Click **Choose File** to upload the filled template from your machine. Click **Choose File** to upload the any supporting document(s) from your machine.

21. Click **PREVIEW**. The order is downloaded in PDF format.

.

22. Click **ISSUE ORDER**. Click **ISSUE WITH DSC**.

.

23. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Refund Sanctioned Partially". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

.

Note: On the refund tab, ARN will now appear under Status "Refund Sanctioned Partially".

Click [here](#) to see the Refund tab screen.

E (4). Issue Withheld Order in Form GST RFD-07B

The Refund Order may be withheld by the Refund Processing Officer by issuing Form GST RFD- 07B before issuance of payment advice. To issue Withheld Order in Form GST RFD-07B, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Withheld Order (GST RFD-07B)**.

3. The **Withheld Order (GST RFD-07B)** page is displayed. The **Type of Order** field is auto-populated.

4. Click the **Generate Order No.** hyperlink.

5. The table is displayed with withheld order details. Enter the amount of refund to be withheld in Column (ii).

6. Based on inputs in Column (ii), column (iii) is updated with amount of refund which is allowed.

7. Enter the **Remarks** for the order issued. Click **Choose File** to upload the order from your machine. Click **ISSUE ORDER**. Click **SUBMIT WITH DSC**.

7a. Click **PREVIEW**. The order is downloaded in PDF format.

8. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Refund Applications Withheld". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Note: On the refund tab, ARN will now appear under Status "Refund Applications Withheld".

Click [here](#) to see the Refund tab screen.

D (5). Issue Payment Advice in Form GST RFD-05 for Refund Sanction Order

Payment Advice is to be issued for the amount to be paid to the taxpayer. This is to be issued for both the refund sanction orders i.e. Form GST RFD-04 and Form GST RFD-06 for which amount is to be paid to the taxpayer. The details for the disbursement of refund amount would be sent to the disbursing authority only when the payment advice is issued by the Tax Official.

To issue Payment Advice in Form GST RFD-05 for Refund Sanction Order in Form GST RFD-06, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Payment Advice (GST RFD-05)**. However, in case, withholding of refund order in Form GST RFD-7B is to be issued, then Payment Advice Form GST RFD-05 will not be issued.

3. The **Payment Advice (GST RFD-05)** page is displayed. The **Type of Order** field is auto-populated.

4. Select the **Refund Sanction Order No.** from the drop-down list. Click the **Generate Order No.** hyperlink.
5. The table is displayed with payment advice details based on type of act. Enter the **Net Refund Amount sanctioned for Integrated Tax, Central Tax, State/UT Tax and Cess.** Enter the **Interest on delayed refund** under Tax, Interest, Penalty, Fee and Others (wherever applicable) for each type of act.
6. Enter the **Remarks** for the order issued. Click **Choose File** to upload the order from your machine. Click **ISSUE ORDER.** Click **SUBMIT WITH DSC.**

6a. Click **PREVIEW.** The order is displayed in PDF format for your review.

7. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued. Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Note: On the refund tab, ARN will appear under Status "Refund Sanctioned Partially".

Click [here](#) to see the Refund tab screen.

[Go back to the main menu](#)

D (6). Issue Form GST PMT-03 for Rejected Amount

Form GST PMT-03 need be issued to re-credit 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. To issue Form GST PMT-03 for the rejected/inadmissible Amount, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **GST PMT-03 for Rejected Amount.**

3. The **GST PMT-03 for Rejected/Inadmissible Amount** page is displayed. The **Type of Order** field is auto-populated. Select the **Refund Sanction/ Rejection Order No.** from the drop-down list. Click the **Generate Order No.** hyperlink.

4. The table is displayed with amount credit details. The amount which is there in inadmissible column in Form GST RFD-06 will be populated here.

5. Enter the **Remarks** for the order issued. Click **Choose File** to upload the order from your machine. Click **ISSUE ORDER.** Click **ISSUE WITH DSC.**

5a. Click **PREVIEW.** The order is displayed in PDF format.

6. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Refund Sanctioned Partially". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order

available on the Taxpayer's dashboard.

Note: On the refund tab, ARN will now appear under Status "Refund Sanctioned Partially".

Click [here](#) to see the Refund tab screen.

[Go back to the main menu](#)

E. Upload References of Case

The documents which are only for the reference of the Tax Officials/ department need to be added by Tax Official in "References" section. The documents added in this section will not be shown to the taxpayers.

To upload any references for case or additional documents related to processing the refund application, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default.
2. Click **ADD REFERENCE** button.

3. The **ADD REFERENCE** page is displayed. Enter details & click the **SUBMIT** button.

4. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

[Go back to the main menu](#)

F. View Audit History

To view audit history related to the refund application submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **AUDIT HISTORY** tab. This tab displays all actions on the refund application submitted by the taxpayer.

[Go back to the main menu](#)