Ref. : Plexh/Cir/0759

All Members/All Members of the COA

Dear Sir(s),

Subject : Fully electronic refund process through FORM GST RFD-01 and single disbursement – regarding

Ref. : Circular No. 125/44/2019 – GST dated 18.11.2019

We wish to inform you that the Central Board of Indirect Taxes and Customs, GST Policy Wing New Delhi has issued above mentioned circular regarding fully electronic refund process through FORM GST RFD-01 and single disbursement.

As you are aware that after roll out of GST w.e.f. 01.07.2017, on account of the unavailability of electronic refund module on the common portal, a temporary mechanism had to be devised and implemented. In order to ensure uniformity in the implementation of the provisions of law across field formations, the Board hereby lays down the procedure for electronic submission and processing of refund applications in supersession of earlier Circulars viz. Circular No. 17/17/2017-GST dated 15.11.2017, 24/24/2017-GST dated 21.12.2017, 37/11/2018-GST dated 15.03.2018, 45/19/2018-GST dated 30.05.2018 (including corrigendum dated 18.07.2019), 59/33/2018-GST dated 04.09.2018, 70/44/2018-GST dated 26.10.2018, 79/53/2018-GST dated 31.12.2018 and 94/13/2019-GST dated 28.03.2019. However, the provisions of the said Circulars shall continue to apply for all refund applications filed on the common portal before 26.09.2019 and the said applications shall continue to be processed manually as prior to deployment of new system.

With effect from 26.09.2019, the applications for the following types of refunds shall be filed in FORM GST RFD 01 on the common portal and the same shall be processed electronically :-

- Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- Refund of tax paid on export of services with payment of tax;
- Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
- Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- Refund to supplier of tax paid on deemed export supplies;
- Refund to recipient of tax paid on deemed export supplies;
- Refund of excess balance in the electronic cash ledger;
- Refund of excess payment of tax;
- Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;
- Refund on account of assessment/provisional assessment/appeal/any other order;
- Refund on account of “any other” ground or reason.

Members are requested to take note of above changes. The above-said circular having Annexure - A is available for reference using below link http://www.cbic.gov.in/resources/htdocs-cbec/gst/circular-cgst-125.pdf

With best regards,
Yours sincerely,
Bharti Parave
(Sr. Executive)