**GST – REFUNDS**

1. **When Refund can be filed:**
2. **Refund can be filed for Unutilised GST Tax credit at end of every tax period;**

**2. Balance of Unutilised GST Tax credit is there due to :**

1. Export of goods on which no tax is payable;

**Note: if export duty is payable on goods exported, then no refund can be filed.**

1. Tax on Inputs is higher than tax on output.

**Apart from above, refund cannot be filed for other reason.**

1. **Time limit to file Refund:**
2. **Within 2 years from relevant date;**

**Note :Relevant date means:**

(i) if the goods are exported by sea or air, the date on which the ship or

the aircraft in which such goods are loaded, leaves India, or

(ii) if the goods are exported by land, the date on which such goods pass

the frontier, or

(iii) if the goods are exported by post, the date of despatch of goods by

the Post Office concerned to a place outside India;

(b) in the case of supply of goods regarded as deemed exports where a refund of tax

paid is available in respect of the goods, the date on which the return relating to

such deemed exports is filed;

(c) in the case of services exported out of India where a refund of tax paid is

available in respect of services themselves or, as the case may be, the inputs or

input services used in such services, the date of -

(i) receipt of payment in convertible foreign exchange, where the supply

of service had been completed prior to the receipt of such payment; or

(ii) issue of invoice, where payment for the service had been received in

advance prior to the date of issue of the invoice;

(d) in case where the tax becomes refundable as a consequence of judgment,

decree, order or direction of the Appellate Authority, Appellate Tribunal or any

Court, the date of communication of such judgment, decree, order or direction;

(e) in the case of refund of unutilized input tax credit under sub-section (3) , the end

of the financial year in which such claim for refund arises;

(f) in the case where tax is paid provisionally under this Act or the rules made

thereunder, the date of adjustment of tax after the final assessment thereof;

(g) in the case of a person, other than the supplier, the date of receipt of goods or

services by such person; and

(h) in any other case, the date of payment of tax.

1. **Documents to be filed for claiming Refund:**

The application shall be **accompanied by**—

(a) such documentary evidence as may be prescribed to establish that a refund is

due to the applicant, and

(b) such documentary or other evidence (including the documents referred to in

section 30) as the applicant may furnish to establish that the amount of tax and

interest, if any, paid on such tax or any other amount paid in relation to which

such refund is claimed was collected from, or paid by, him and the incidence of

such tax and interest had not been passed on to any other person:

PROVIDED that where the amount claimed as refund is less than five lac rupees, it shall not be necessary for the applicant to furnish any documentary and other

evidences and instead, he may file a declaration, based on the documentary or other evidences available with him, certifying that the incidence of such tax and interest had not been passed on to any other person.