

FORM-GST-RFD-01⁵⁴

[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID	24AD2P59043B125							
2.	Legal Name	PARESH NANDKUMAR SHAH							
3.	Trade Name, if any	PRITI MOTORS							
4.	Address	3 SAFAR COMPLEX OPP. JANISATTA PRESS MIRZAPUR GPO AHMEDABAD- 380001							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month> May - 2022							
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
	Central tax		18320						
	State / UT tax		18320						
	Integrated tax								
	Cess								
	Total		36640						
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	

⁵⁴ Substituted vide Notf no. 74/2018-CT dt 31.12.2018

		(i)	Assessment				
		(ii)	Finalization of Provisional assessment				
		(iii)	Appeal				
		(iv)	Any other order (specify)				
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]				
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)				
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)				
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies				
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)				
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)				
		(k)	Excess payment of tax, if any				
		✓(l)	Any other (specify) <u>Due to Negative Liab. generated by GST Portal</u>				
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.	
		<u>Bank of India</u>	<u>Tanwar Chowk</u>	<u>BKID000</u>	<u>Current</u>	<u>202720100001486</u>	
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status"]

— P. A. —

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

— M. A. —

Designation / Status

DECLARATION [rule 89(2)(f)]

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status]⁵⁵

— M. A. —

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

— M. A. —

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-

⁵⁵ Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019. Before substitution it was "I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim."

section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name - PARESH NANDKUMAR SHAH
PROPRIETOR

For, PRITI MOTORS

Parekh
Proprietor

Designation / Status

SELF-DECLARATION [rule 89(2)(b)] 24AD2PS9043B125

I PARESH N. SHAH (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. 3664000 with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name - PARESH
NANDKUMAR SHAH
Designation / Status

For, PRITI MOTORS

Parekh
Proprietor

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place AHMEDABAD

Date 29/06/2028.

Signature of Authorised Signatory
(Name)

PARESH NANDKUMAR SHAH
Designation/ Status

For, PRITI MOTORS

Parekh
Proprietor

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

— 11. A —

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GS TIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if	Integrated tax and cess involved in credit note, if	Net Integrated tax and cess (6+7+10 -
	No.	Date	Value	Taxable value	Amt.		No.	Date			

									any	any	11)
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details	Shipping bill/ Bill of export/ Endorsed invoice	Integrated Tax	Ces s	Integrat ed tax and cess involve d in debit	Integrat ed tax and cess involve d in credit	Net Integrat ed tax and cess (8+9+10)

				by SEZ					note, if any	note, if any	- II)
	No	Date	Value	No	Date	Taxable Value	Amount				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Rs. A. (Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

Rs. A. (Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4


[Statement 5B [rule 89(2)(g)]]

Refund Type: On account of deemed exports

Rs. A. (Amount in Rs.)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN	No.	Date	Taxable	Type	Integrated	Central	State	Cess

Certificate [rule 89(2)(m)]



This is to certify that in respect of the refund amounting to Rs. <<> (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

a. B to C:	From registered person to unregistered person
b. EGM:	Export General Manifest
c. GSTIN:	Goods and Services Tax Identification Number
d. IGST:	Integrated goods and services tax
e. ITC:	Input tax credit
f. POS:	Place of Supply (Respective State)
g. SEZ:	Special Economic Zone
h. Temporary ID:	Temporary Identification Number
i. UIN:	Unique Identity Number
2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.