




Eway Bill and GST - Recent Amendments




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FAQ : It is a destination based tax on consumption of goods and services. It is levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. In a nutshell, only value addition is taxed and burden of tax is to be borne by the final consumer.





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What is GST


Goods and Services Tax 

Greatly Screw-up Tax 

Good and Simple Tax 

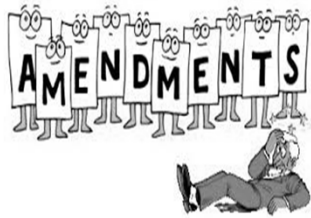
Great Selfish Tax 

Gabbar Singh Tax 

God Save (from) Tax 

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Updates in GST

- In order to ease for a smooth transition from the Earlier Laws to GST and to ensure the ease of doing business the Law has undergone updation at multiple levels. 
- Considering the hardships and suggestions put forward by various Trade Organisations new amendments are continuously brought in on day to day basis to ensure mitigation of Hardships alongwith proper compliance of Law. 

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ई-वे बिल: दिक्कत हुई तो चक्का जाम

● कोई कारगीरी विवरण अर्द्ध होना सफलता के चक्का जाम की स्थिति

● कारगीरी और ट्रेडरों 15 जनवरी से ई-वे बिल के मुद्दा को लेकर ट्रेडरों के लिए तैयार नहीं

● ई-वे बिल को लागू करने में सरकार को कारगे, चक्र सफलता के चक्का जाम

● कारगीरियों को अपने कारगी विवरणों को अपडेट कर लेना

- To be generated on the GSTN before movement of goods
- Transporter need to carry along with goods
- Seamless interstate movement of goods
- A tool to curb parallel Economy
- Boost Revenue by 15-20%
- It's a Backbone of GST
- Issue with Technology

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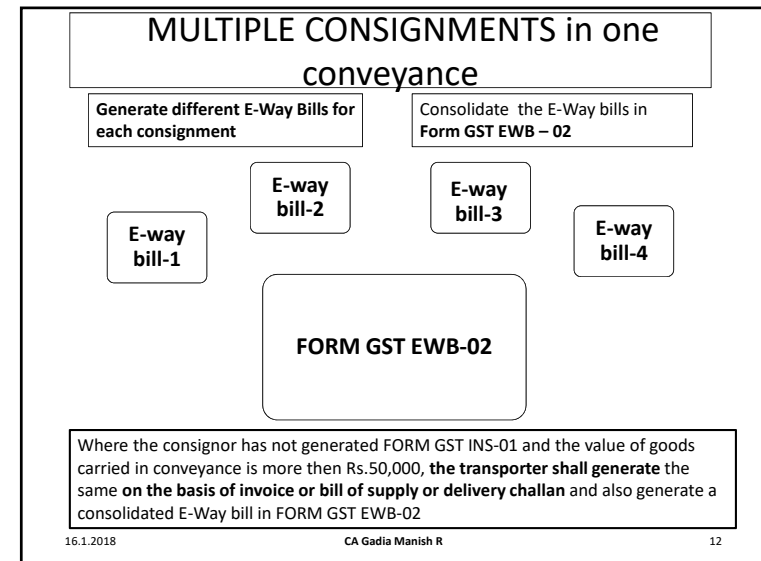
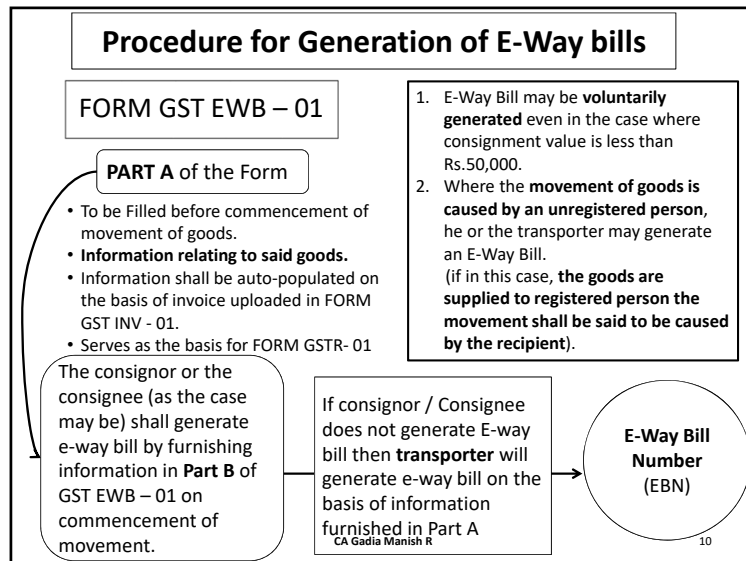
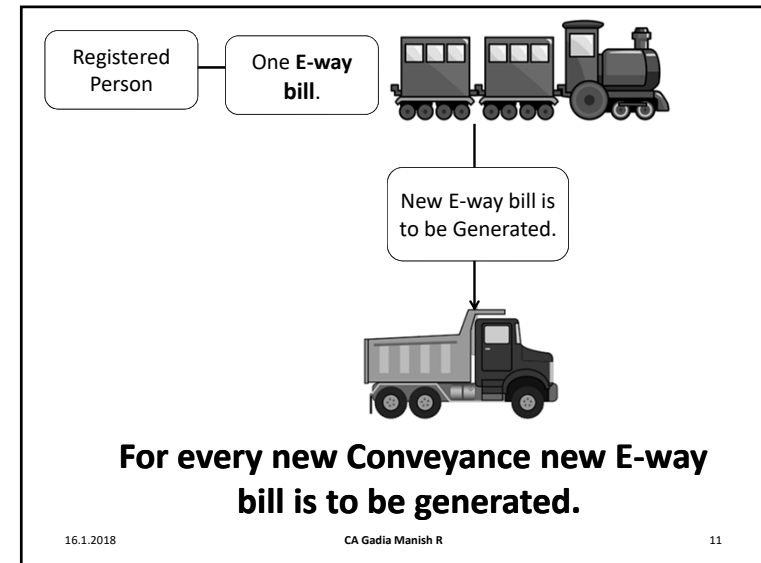
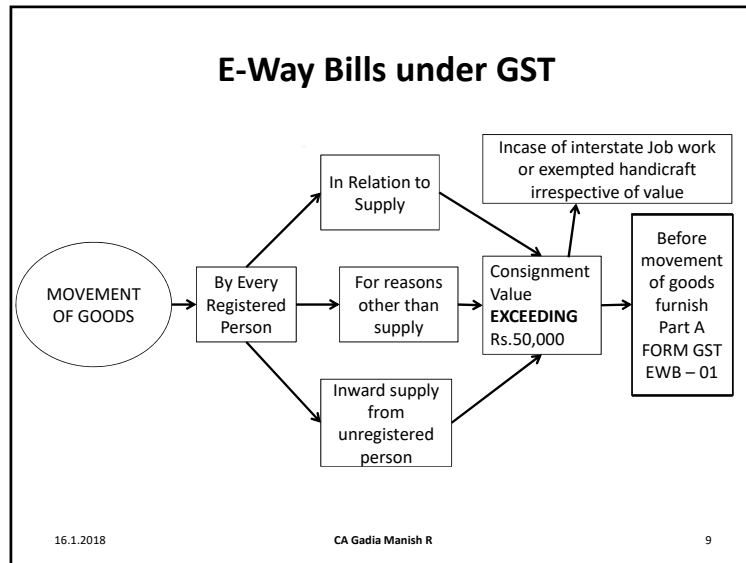
Schedule of E-Way

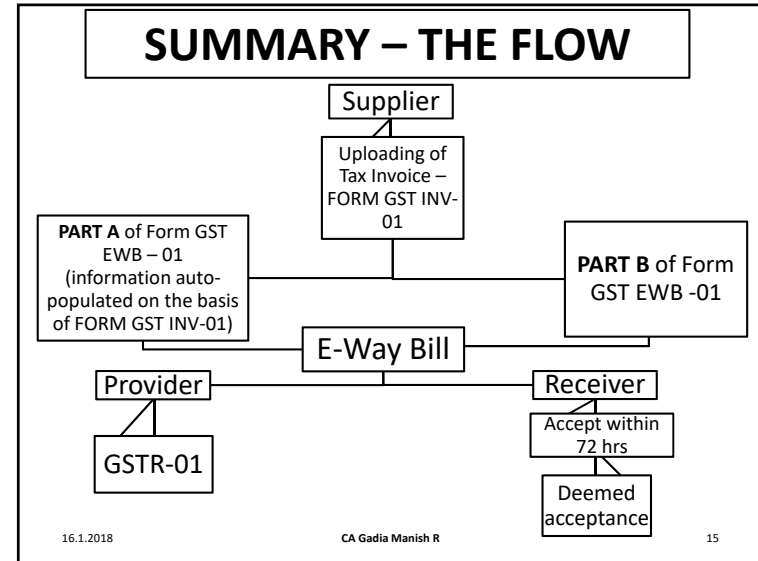
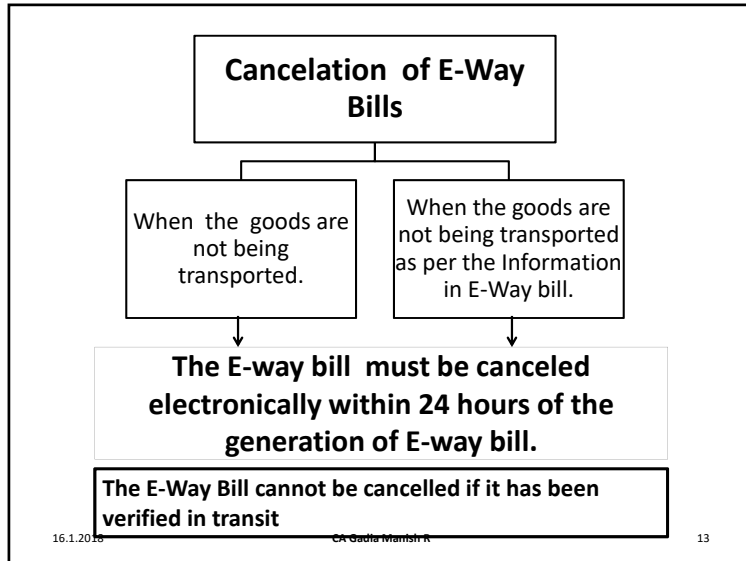
SNo	Particulars	Scheduled
1	Voluntary E Way Bills opted by Traders/ Transporters	16 th Jan, 2018
2	Mandatory E Way Bills for Inter State Movement	1 st Feb, 2018
3	E Way Bill introduction by States (Discretionary)	Upto 31 st May, 2018
4	Mandatory E Way Bills for Intra State Movement	1 st June, 2018

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Validity of E-Way bill.

S No	DISTANCE	VALIDITY PERIOD
1	Less than 100 km	One Day
2	For every 100 Km or part thereof thereafter	One additional day

NOTE: "Relevant Date" means the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill was generated.


Commissioner may, by Notification extend the validity period of e-way bill for certain categories of goods.

In exceptional cases, the goods cannot be transported with the time, the transporter may generate another e-way bill.

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Composition Levy



EARLIER

Aggregate turnover in preceding financial year did not exceed Rs. 10 lakhs for all

CURRENTLY

Aggregate turnover in preceding financial year did not exceed Rs. 75 lakhs for the states of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Himachal Pradesh and Rs. 1 Crore for all others.

Proviso to Section 10(1)

It is proposed that the limit for Composition tax payers shall be increase upto 2 Cr in the Act and Rs. 1.5 Cr


Notification No. 46/2017 - CT w.e.f 13th October 2017

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जीएसटी से जुड़े सवाल-जवाब

जीएसटी सवाल को ई-मेल करें।
helpnbt@gmail.com

मनीष गाडिया
जीएसटी एक्सपर्ट



Proposed
If Interest Income or supply of service < 5L is received, Taxpayers can avail Composition scheme

सवाल : मेरा उपयोग हुई घड़ियों का भी काम करता है, इस पर मुझे 1 जीएसटी कंवीनियन स्कیم के तहत टैक्स देना पड़ता है। मैं घड़ियों को खरीदने समय उनका बिल बनाता हूँ। मैं जानना चाहता हूँ कि क्या मुझे इस पर जीएसटी लगना ?

जवाब : उपयोग हुए घड़ियों को खरीदी और विक्री करना माल को आपूर्ति का मामला है, जबकी स्पिचरिंग जीव सप्लाय ऑफ सर्विस के तहत आता है। इसलिए इस पर कंवीनियन स्किम इसके लिए उपलब्ध नहीं है। साथ ही स्पिचरिंग जीव पर 18 पैसेवी जीएसटी लागू होगा।

सवाल : मुझे बताए कि मेरे पास 30 जून 2017 तक कोई स्टॉक नहीं था। मेरा स्टॉक 30 जून के बाद आया। लेकिन मैंने मुद्रा टैक्स क्रेडिट के लिए खलेम नहीं किया है। तो क्या मुझे टॉक्स फाइल करना होगा ?

जवाब : जीएसटीआर ट्रांस 3 तब ही फाइल किया जा सकता है जब ट्रांजिक्शनल क्रेडिट मिलता है। ए- आप के पास 30 जून 2017 तक स्टॉक नहीं था तो आपको जीएसटीआर ट्रांस 1 फाइल करने की जरूरत नहीं है। बी- इसलिए आप पर लि- स्टॉक व इन क्रेडिट से जीएसटी फाइल करने की कोई आवश्यकता नहीं है।

सवाल : मैं होलसेल करीबारी हूँ, मैं अपना माल मालाइट से खरीदता हूँ और उसकी विक्री मालाइट के बाहर करता हूँ। हमें बताएं कि अगर हम जीएसटी योजना 20 लाख रुपये से कम खरीदते हैं तो क्या हम मालाइट के बाहर माल बेच सकते हैं ?

जवाब : इंटरे स्टेट सप्लाय के मामले में साथ ही आपका टर्न ओवर 20 लाख रुपये से कम है। साथ ही आप मालाइट के बाहर आपूर्ति करते हैं इसलिए आपको जीएसटी पंजीकरण लेना अनिवार्य है।

-रावेन्द्र

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Eligibility for Composition Levy Scheme Sec 10(1) & 10(2)

- Aggregate T/o in P.Y. <1,00,00,000
- NOT** Engaged in Supply of Services Except
 - Restaurant
 - Out Door Catering
- Not supplying Goods which are not leviable to GST
- There is NO Inter-State Supply of Goods
- Not Engaged in Supplying Goods through an E-Commerce Operator
- Not a Manufacturer of Such Goods as may be notified by the Government

If an entity has multiple branches in multiple states, the entity will be able to opt for this scheme only when **all the branches are eligible and opt for the scheme**

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GST Rate for Composition Dealers w.e.f. 01.01.2018

Type of Assessee	Rate under Composition upto 31.12.2017	Rate under Composition from 01.01.2018
Manufacturer	1% CGST + 1% SGST of turnover in State	0.5% CGST + 0.5% SGST of turnover in State*
Restaurants & Outdoor Caterers	2.5% CGST + 2.5% SGST of turnover in State	2.5% CGST + 2.5% SGST of turnover in State
Trader	0.5% CGST + 0.5% SGST of turnover in State	0.5% CGST + 0.5% SGST of turnover of taxable supplies in State

*While a Trader will pay GST @ 1% on taxable supplies only, a manufacturer shall be required to pay GST @ 1% on taxable as well as exempted supplies

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REVERSE CHARGE MECHANISM

RCM on URD purchases

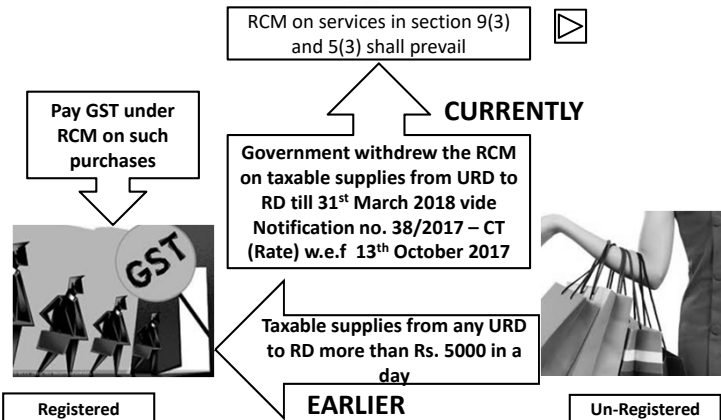
Nature	Date of Supply	Date of invoice	Date of Payment	Time of Supply	RCM
Goods	01.09.17	01.09.17	30.09.17	01.09.17	Yes
Goods	01.09.17	15.09.17	16.10.17	01.09.17	Yes
Goods	15.10.17	15.10.17	03.10.17	03.10.17	Yes
Goods	13.10.17	13.10.17	15.10.17	13.10.17	No
Service	01.09.17	01.09.17	30.09.17	30.09.17	Yes
Service	01.09.17	01.09.17	15.10.17	15.10.17	No
Service	01.08.17	01.08.17	15.10.17	30.09.17	Yes

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Reverse Charge Mechanism

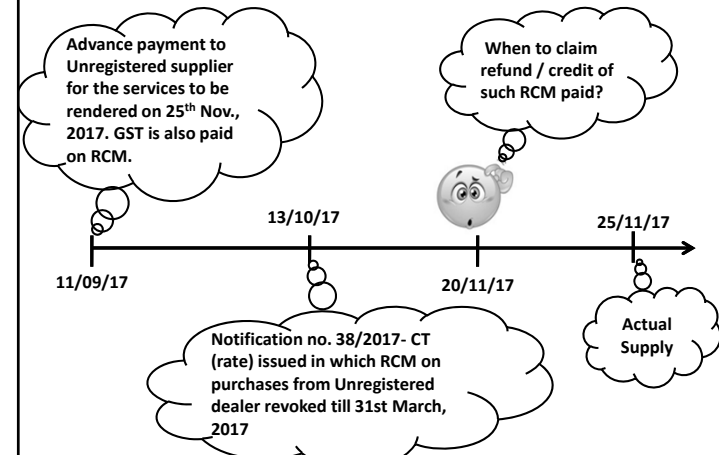


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Issue in RCM



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Consolidated Invoice

EARLIER

It was required to issue self invoice on every transaction



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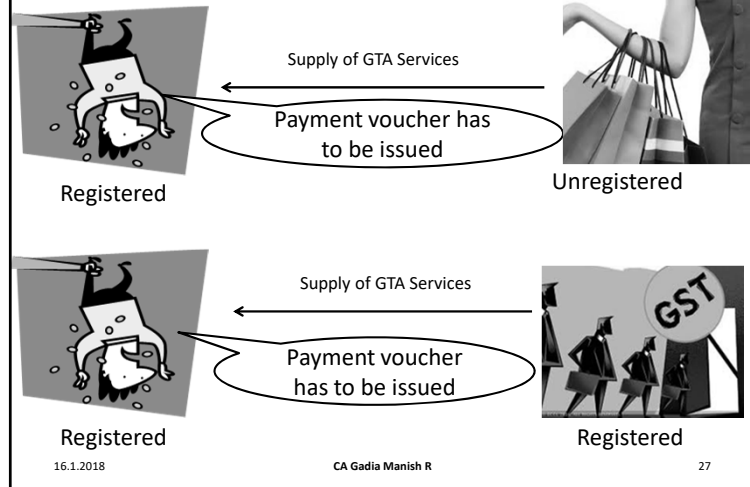
CURRENTLY

Now the receiver can issue consolidated self invoice on monthly basis.



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Payment Voucher

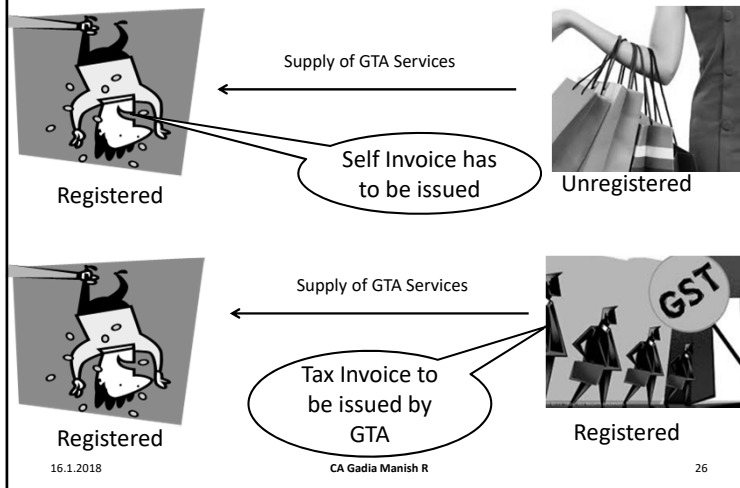


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When Self Invoice is to be issued



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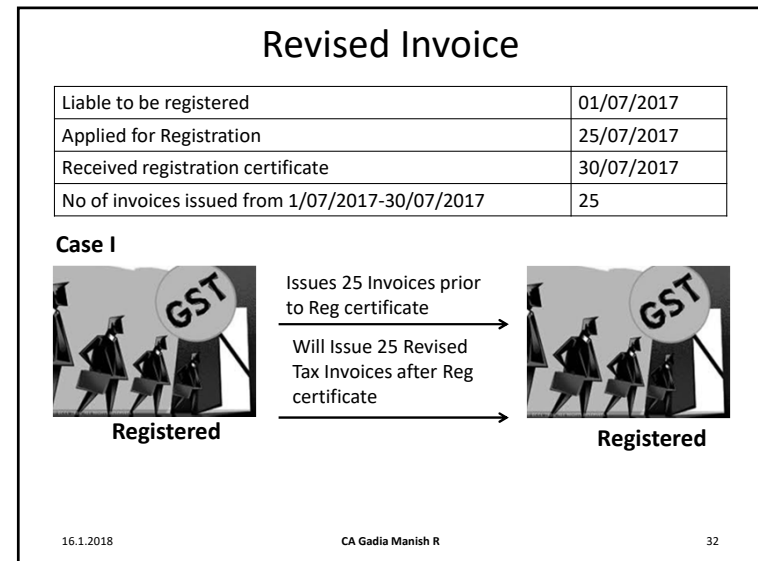
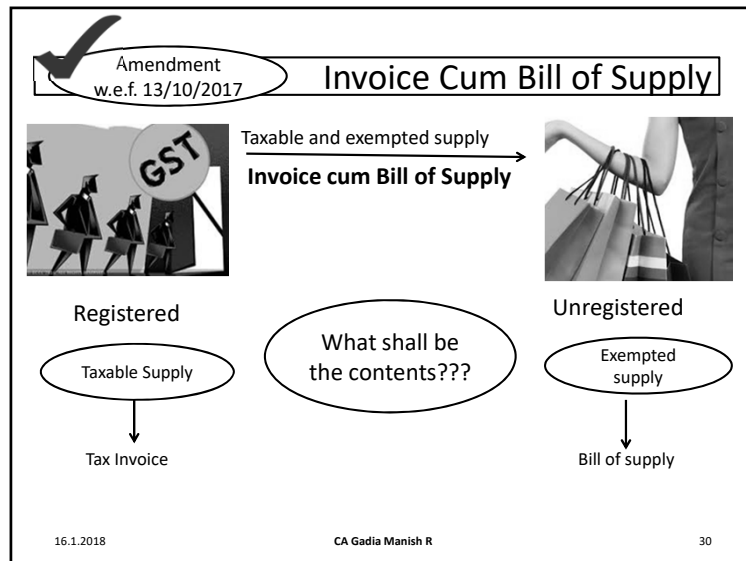
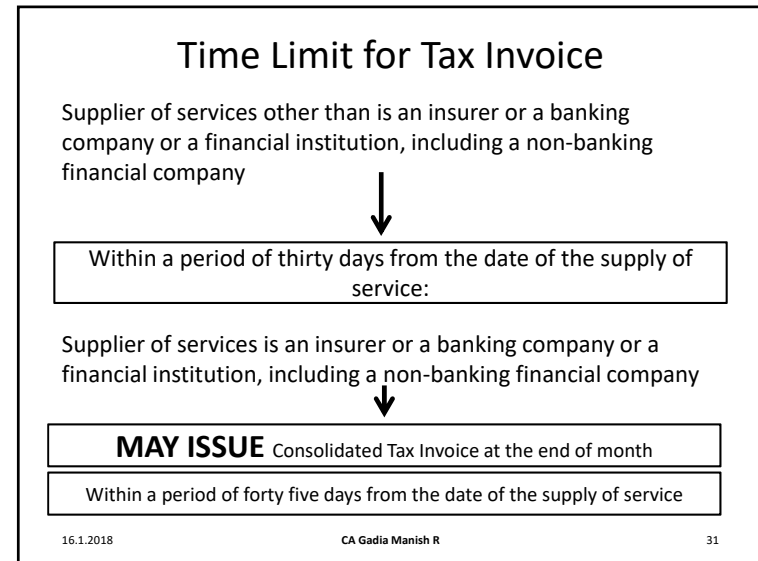
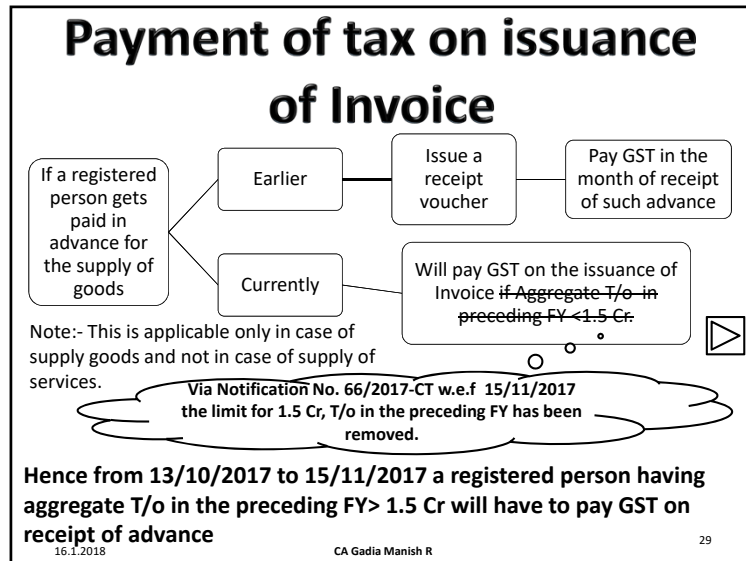
Changes in Invoicing




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Case II



Registered


Issues 25 Invoices prior to Reg certificate

Will Issue **Consolidated Revised Tax Invoices** after Reg certificate



Unregistered

Case III



Registered

Invoice Value <2.5 L
Revised consolidated Tax Invoice

Invoice Value <2.5 L
Revised consolidated Tax Invoice

Gujarat-Unreg

Kerala-Unreg

If Invoice Value > 2.5 L-Separate Invoice

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Moving to

GST

for registered businesses

Registration



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Liab to be registered	01/07/2017
Applied for Registration	25/07/2017
Received registration certificate	30/07/2017
No of invoices issued from 1/07/2017-30/07/2017	25
Revised Invoice Issued consolidating 25 invoices as per Section 31 of the CGST Act 2017	31/07/2017

As per the Law, Table 9A should provide space to enter such revised invoices. However, practically no table provides space to enter Revised Invoices



Now Available

What about ITC – No GSTR2

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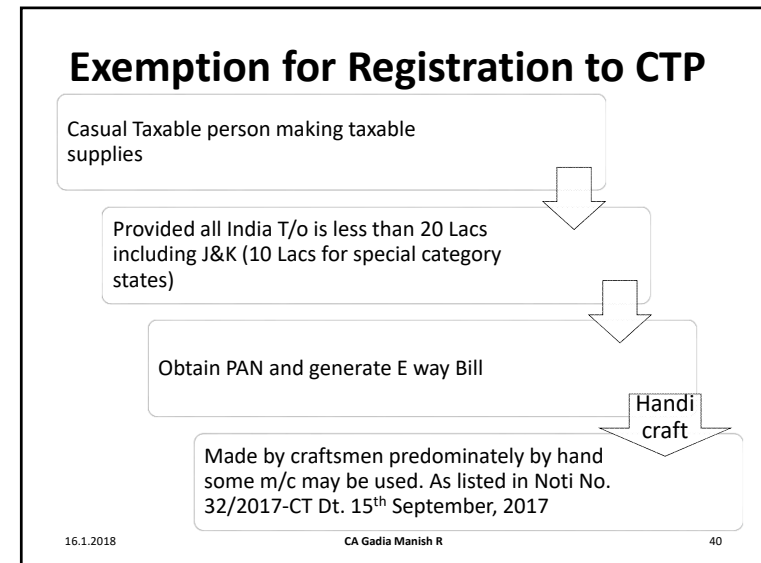
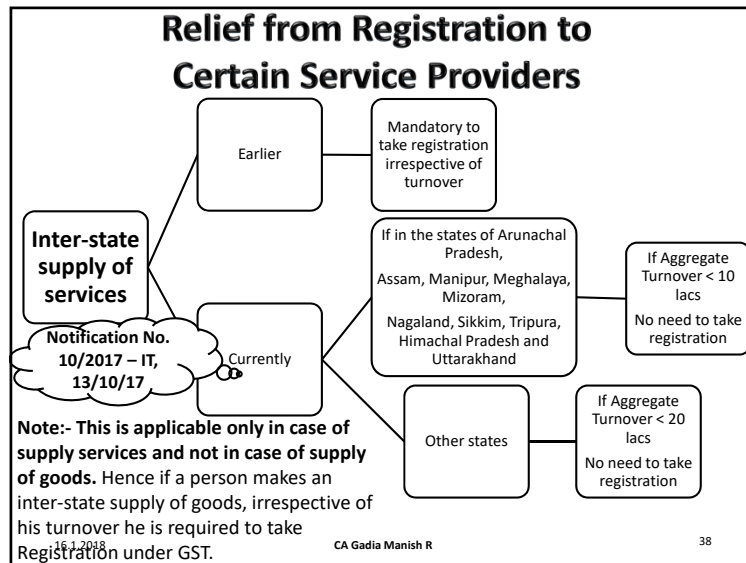
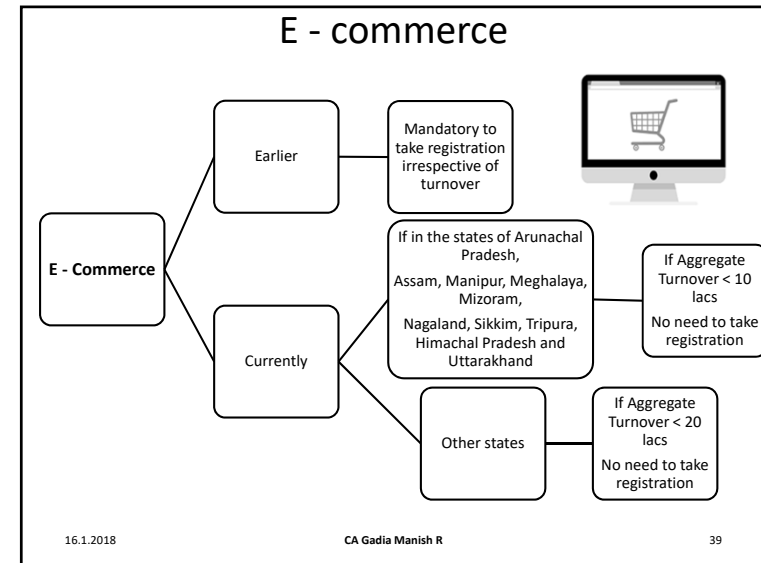
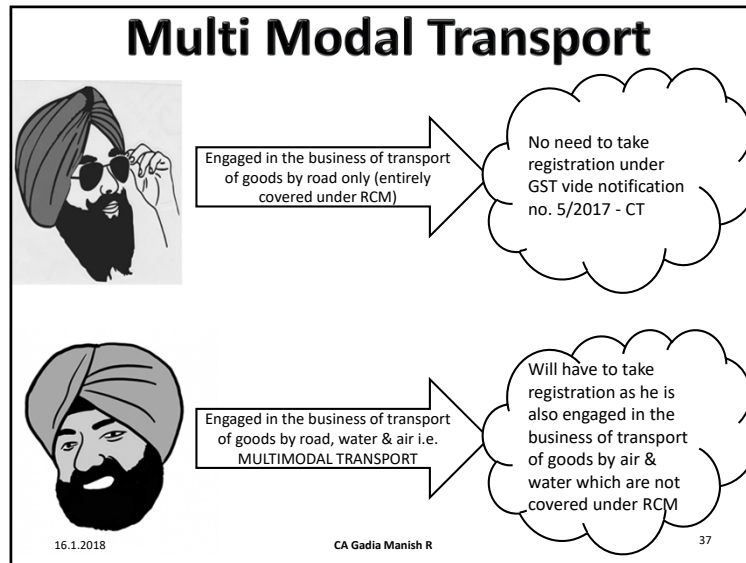
Registration Under GST

In notification 5/2017 – CT, GST has Exempted RCM suppliers from Registration under GST regime.

No need to Register under GST

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Amendment to Registration

- Any amendment to Registration Certificate shall be effective from the date of application
- Commissioner may grant amendment effective earlier than date of application by order in writing giving the reason.



Notification No. 75/2017 – CT dated 29th December, 2018

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GST returns



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Cancellation of Registration

- Every person registered under any of the existing laws, who is not liable to be registered under the Act may, on or before 31st December, 2017, at his option, submit an application electronically in **FORM GST REG-29**

Form GST REG 29
Cancellation of Registration of Migrated Taxpayer

GSTIN ID

Legal Name of Business

Reason for Cancellation*

Have you issued any tax invoice in GST regime* YES No

Voluntary Registration?

In case Tax invoice is issued, cancellation ?

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Introduction

- With the advent of Goods and Service Tax Act 2017, every registered person is required to file returns as per section 37, 38 and 39 .
- Depending upon the nature of person, the form and the frequency to file returns is different for every person.
- In addition to the returns specified in the above sections, the Government has also introduced an additional return in Form **GSTR 3B** to be filed by every person as per Rule 61(5) read with Notification No 35/2017-CT for the month **July to December 2017**
- However as per Notification No. 56/2017 – Central Tax, Form **GSTR 3B** has to be filed for all the taxpayers monthly from **July 2017 to March 2018**

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Extension in filing Returns

In the 23rd GST Council meeting, due dates have been extended for facilitating Tax-payers

Due dates for subsequent tax periods shall be announced later

Forms		Periodicity	Period		
GSTR 1	Outward	Qtrly	July – Sept	T/o < 1.5 Cr	31/12/2017
	Outward	Qtrly	Oct – Dec	T/o < 1.5 Cr	15/02/2018
	Outward	Qtrly	Jan – March	T/o < 1.5 Cr	30/04/2018
GSTR 1	Outward	Monthly	July – Nov	T/o > 1.5 Cr	10/01/2018
	Outward	Monthly	Dec to March	T/o > 1.5 Cr	10 th of next month starting from 10th Feb 18 for Dec 17
GSTR 4	Composition	Qtrly	July – Sept		24/12/2017
GSTR 5	Non resident	Monthly	July, Aug, Sept, Oct, Nov & Dec		31/1/2018
GSTR 5A	OIDAR	Monthly	July, Aug, Sept, Oct, Nov & Dec		31/1/2018
GSTR 6	ISD	Monthly	July		31/12/2017 52

Amendment in Late Fees

Q. Late Fees for filing of July, August and Sept 3-B was waived off at a later Date. What in case of the Assesses who already paid it? Will it be Refunded to the Cash Ledger?

Yes, such late fees will be re-credited to the Electronic Cash Ledger under 'Tax' head so that it can used for discharging their future liabilities (as amended in the 23rd GST council)

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Amendment in Late Fees

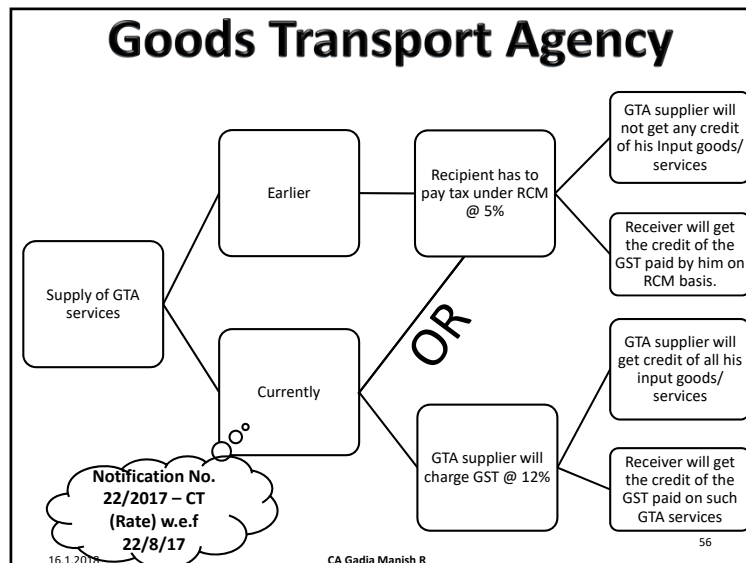
- Late Fees for late filing of returns is Rs. 200/- each day (Rs. 100/- CGST and Rs.100/- SGST) GSTR1?
- For months from October 2017, an assessee whose tax liability for a month is NIL will be Rs. 20/- per day (Rs. 10/- per day each under CGST and SGST). For others, it shall be Rs. 50/- per day

GSTR 3B and GSTR4

Particulars	Late fees – Earlier	Late fees – Now
Nil return	200/- per day	20/- per day
Others	200/- per day	50/- per day

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Extension of Due dates

Taking cognizance of the late availability or unavailability of some forms on the common portal, it has been decided that the due dates for furnishing the following forms shall be extended as under:

S. No	FORM and Details	Original due date	Revised due date
1	GST ITC-04 for the quarter July-September, 2017	25.10.2017	31.12.2017
2	ITC-01	31.10.2017	31.01.2018
3	TRAN-1	30.09.2017	27.12.2017 (revision also to be given till this date)

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Leasing of Motor Vehicle

65% of GST applicable on the motor vehicle falling under chapter 87 of first schedule of Customs Tariff Act, if

- The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017; or
- The supplier of Motor Vehicle is a registered person. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

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Diplomatic Mission

Benefits for Diplomatic Missions/UN organizations

- In order to lessen the compliance burden on Foreign Diplomatic Missions / UN Organizations, a centralized UIN will be issued to every Foreign Diplomatic Mission / UN Organization by the Central Government and all compliance for such agencies will be done by the Central Government in coordination with the Ministry of External Affairs

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Restaurants

Mess at Educational Hostel run by institute or outsourced Cir 28/2/2018 dt 8.1.18

Particulars	Rate	Conditions
Restaurant services provided standalone or in a premise having declared tariff < Rs. 7500/-	5%	No ITC on goods and services
Restaurant services provided in a premise having declared tariff of accommodation >= Rs. 7500/-	18%	Full ITC

Particulars	Restaurant services provided standalone or in a premise having declared tariff < Rs. 7500/-	Composite supply
Rate	5%	5%
Nature	Collected from the client	Not collected from the client
ITC	ITC cannot be claimed	ITC cannot be claimed

What is the benefit?

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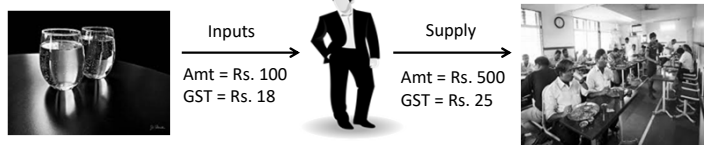
Particulars	CGST	SGST	IGST
ITC as on 01/11/2017	75,000	75,000	1,00,000
Liability from 01/11/2017-14/11/2017	1,00,000	1,00,000	0
Liability from 15/11/2017-30/11/2017	35,000	35,000	
Adjusted through ITC	CGST- 75000 IGST- 25000	SGST- 75000 IGST-0	
Payable in Cash	35,000	35000+25000= 60,000	-

As per Law, IGST credit can be utilized against CGST first and then against SGST, however the portal doesn't allow the same.

IGST cannot be utilized against the balance liability upto 14/11/2017 since Amount of Rs. 35000 payable towards CGST after 15/11/2017 will have to be compulsorily paid in cash

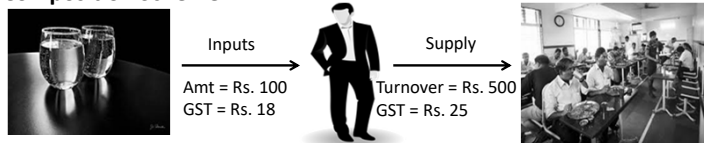
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Normal Scheme



Since ITC cannot be taken, total loss = Rs. 18

Composition Scheme



Since ITC cannot be taken, total loss = Rs. 38

What is the benefit in Composition Scheme?

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Inter-State Movement of Rigs, Tools and spares and all goods on wheels (e.g.. Cranes)



Except in cases where movement of such goods is for further supply of the same goods or conveyance

Such movement is treated "neither as a supply of goods nor supply of service"

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NO GST

Delivery Challan
(E-way bill if Applicable)

Determination of Time of Supply in case of supplies made by artists.

GST Applicable

On sale Artist will issue an Invoice

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Exports

EXPORT

Exports under GST

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Authority for Advance Ruling

- Since the online application for Applying for Advance Ruling Authority is not yet made available, an Offline application can be filed for the same
- However the payment of Rs.5,000/- i.e. fees for applying for Advance Ruling would have to be paid Online
- A User-Id for Advance Ruling Will be generated online which will enable you to make the payment online. After making the same the requisite documents along with the paid challan will have to be submitted to the department.

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Zero Rated Supply Sec 16

- export of goods and/or services supply of goods and/or services to a SEZ developer or an SEZ unit
 - Supply under Bond / Letter of Undertaking without payment of IGST
 - Claim refund of unutilised ITC
 - Export on payment of IGST
 - Claim refund of IGST

Credit of ITC may be available for making Zero Rated Supply except mentioned in Sec 17(5)

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Meaning of Export

“Export of services” means the supply of any service when,—

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India;
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;

“Export of Goods” with its grammatical variations and cognate expressions, means **taking goods out of India to a place outside India.**

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Exempt supply to Nepal/ Bhutan

- Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries) where the place of supply is in Nepal and Bhutan.
- Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees

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Eligibility to Opt for LUT

Initially only the following persons were eligible to opt for LUT in place of Bond:

- a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015- 2020; or
- who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than 1 Cr. Rs., in the preceding FY, and
- he has not committed any offence under the existing laws in force in India where the amount of tax evaded exceeds Rs.250/-.

Notification No. 37/2017-CT w.e.f. 04/10/17

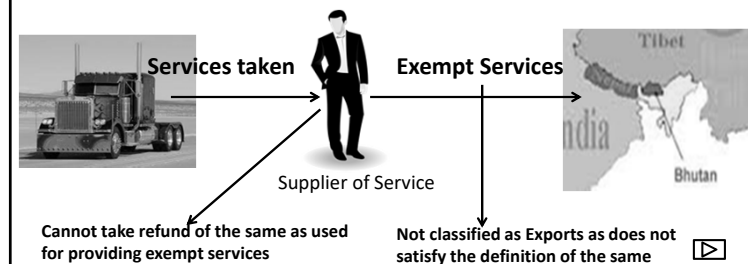
Now any Exporter can apply for LUT in place of Bond (including the registered suppliers engaged in supplying goods and services to SEZ units & SEZ developers) except: those who have been prosecuted for any offence under the CGST Act, 2017 or the IGST Act, 2017 or any of the existing laws in force in a case where the amount of tax evaded exceeds 2.50 Cr.

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Services to Nepal and Bhutan



Hence how to take refund of ITC used?

As per notification no. 55/2017-CT DTD 15th November, 2017, it shall be deemed that such ITC is used for providing taxable services and hence the such ITC shall not be reversed.

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Deemed Exports

Q. What are deemed Exports?

Ans:- As per Sec.147 of CGST act, 2017 Deemed Exports means where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

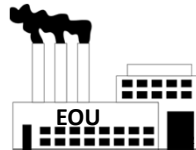
The Central govt. notified vide notification no. 48/2017 - CT the following supplies as deemed exports:

1. Supply of goods by a registered person against Advance Authorisation.
2. Supply of goods by a registered person to Export Oriented Units.
3. Supply of Capital goods by a registered person against Export Promotion Capital Goods Authorization.
4. Supply of Gold by a bank to Public Sector Undertaking specified in the notification no. 50/2017-Customs, dated 30th June, 2017 (as amended) against Advance Authorization.



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Requisites to claim concessional rate

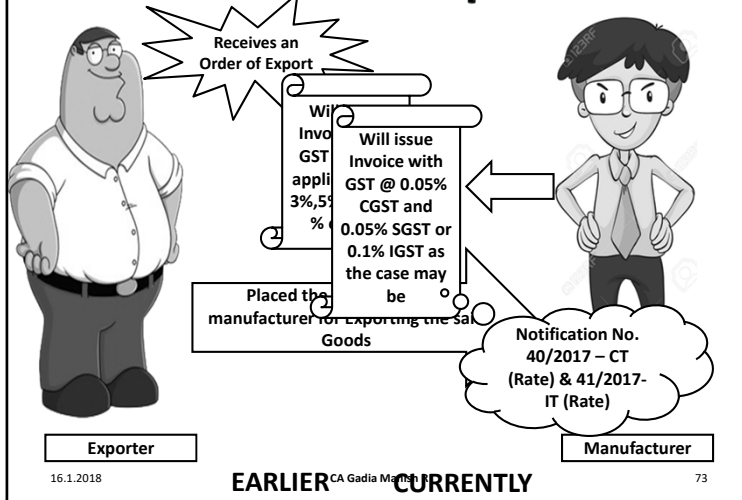
- The exporter must be registered with an Export Promotion Council or a Commodity Board Recognized by Department of Commerce.
- The copy of the order received should be provided by the Exporter to the Jurisdictional Tax Officer of the Registered Supplier
- Registered supplier must issue the goods to the Exporter on a Tax Invoice
- The Exporter must export the goods within 90 Days of issue of the Tax Invoice.
- The Exporter must mention the GSTIN of the Registered Supplier and the Tax Invoice Number issued by the Registered Supplier in the Shipping Bill or the Bill of Export

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Merchant Exporter



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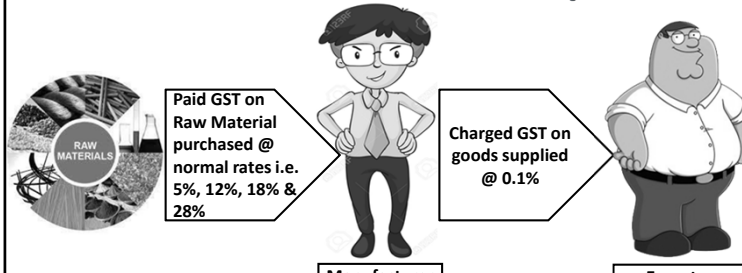
- The Exporter can move the goods Directly to the Port, Inland Container Depot, Airport or Land Customs Station or To a Registered Warehouse.
- In case the Exporter is to receive the goods from multiple Registered Suppliers, he can aggregate these goods in the Registered Warehouse.
- The Acknowledgement of Receipt of Goods from the Warehouse Operator as well as the Endorsed Tax Invoice needs to be provided to the Jurisdictional Tax Officer of Such Registered Supplier.
- The Exporter shall provide a copy of Shipping Bill or Bill of Export, Tax Invoice of the Registered Supplier and Proof of Export General Manifest (EGM) or Export Report to the Registered Supplier and the Jurisdictional Tax Officer of such Registered Supplier

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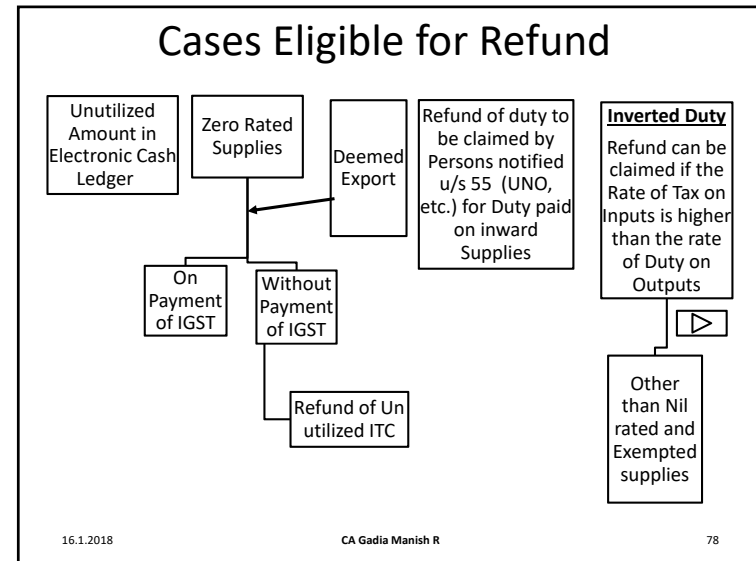
Issue in case of Merchant Exports



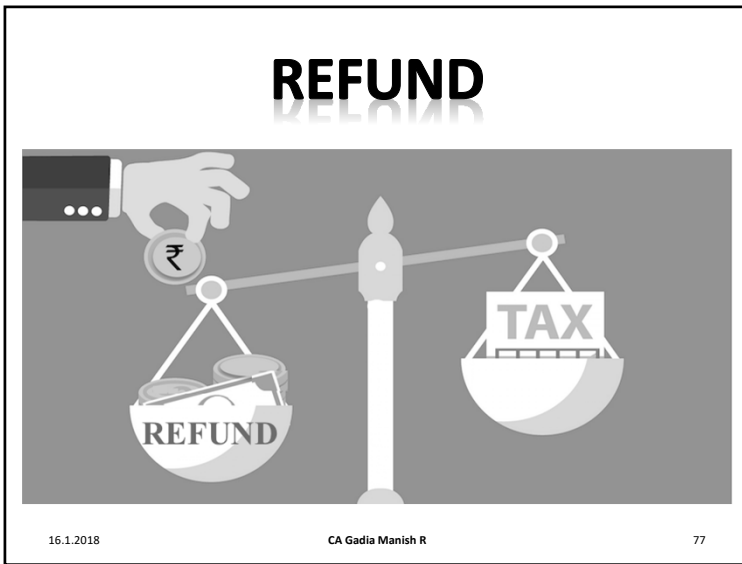
If a Registered Manufacturer is supplying goods **ONLY** to a Merchant Exporter, he would be charging 0.1% GST on the goods supplied to him. However his inputs are at the normal rates of 5%,12%,18% or 28% Thus, for the balance unutilized ITC (purchases made by him to produce the Finished goods that he is selling to the Merchant Exporter) he would have to claim Refund. However Refund of Such Unutilized ITC has not yet started, due to which his cash flows and working capital may be disturbed.

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Cases Eligible for Refund



REFUND



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Manual filing of Refund- Circular no. 17/17/2017 – GST Dtd. 15th Nov, 17

- Due to the non-availability of the refund module on the common portal, the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually.
- Various forms for the same has been prescribed accordingly.
- Manual filing is applicable for exporter opting for any option viz. Export on payment of IGST and Export under LUT/Bond including supply to SEZ.



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Manual filing of Refund- Circular no. 24/24/2017 – GST Dtd. 21st Dec, 17

- According to Circular No. 24/24/2017 refund of inverted duty structure, deemed exports and excess cash balance in electronic ledger can also be claimed by filing GST RFD-01A and submitting the relevant documents
- However, the module for claiming refund of inverted duty structure and deemed exports has not yet gone live.

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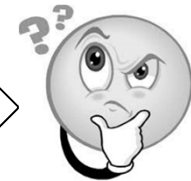
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Refund of IGST on Exports



सत्यमेव जयते
Government of India

Since the due date of GSTR 3 is extending, Govt. notified to claim refund of IGST after filing GSTR-1E (Table 6A)



Exporter

Notification No. 51/2017 – CT 28/10/17

CURRENTLY

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Refund of IGST- Paid on Exports

Pay IGST on Exports and claims its Refund after filing GSTR 3

Now how to File Refund?
1. Cash Flow Affected.
2. Working Capital affected .

Due date of GSTR 3 continuously extending



Exporter



Exporter

EARLIER

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Illustration for a company A in Maharashtra paying IGST on exports

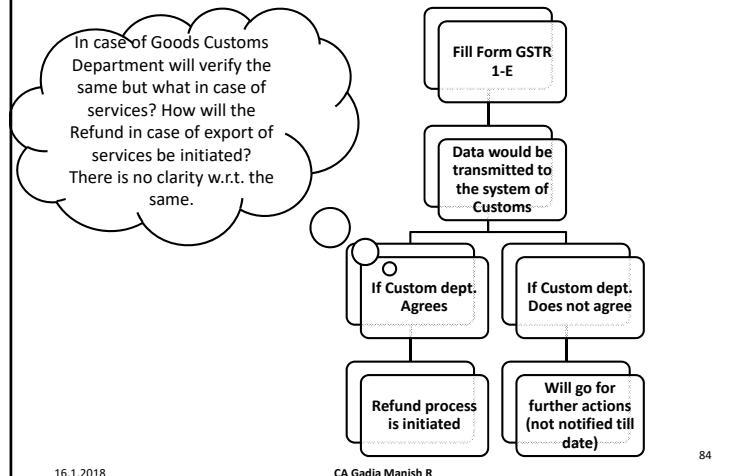
Particulars	Amount
Transaction Value of Exports goods	Rs.5,00,000/-
Rate IGST	18%
IGST payable on supply	Rs.90,000/-
ITC Availed	Rs.50,000/-
Net IGST Paid	Rs.40,000/-
Refund to be Claimed	Rs.90,000/-

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Process of Refund through GSTR 1-E



Refund on Exports under LUT/Bond

In case of Zero Rated Supplies without payment of Tax i.e. Under LUT or Bond

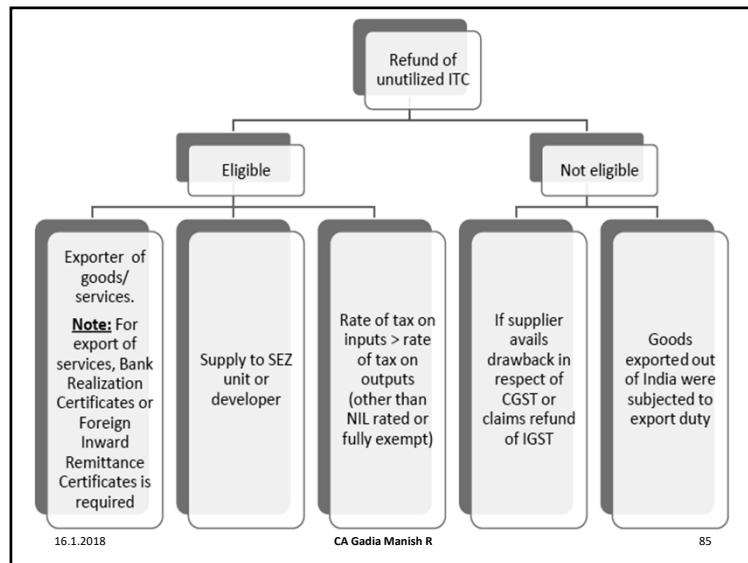
Refund can be claimed for the amount of Unutilized Input Tax Credit

Refund Amount Eligible to be Claimed = $(\text{Turnover of Zero Rated Supplies of Goods} + \text{Turnover of Zero Rated Supplies of Services}) * \text{Net ITC} \div \text{Adjusted Total Turnover}$

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Relevant Definitions

- **"Turnover of zero-rated supply of goods"** means the value of zero-rated supply of goods made during the relevant period without payment of tax ;
- **"Turnover of zero-rated supply of services"** means the value of zero-rated supply of services **made without payment of tax**

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

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- **“Net ITC”** means input tax credit availed on inputs and input services during the relevant period without payment of tax under bond or LUT, other than the turnover of supplies in respect of which refund is claimed under Deemed Export or Merchant Exporter or both.
- **“Adjusted Total turnover”** means the turnover in a State or a Union territory, excluding the value of exempt supplies other than zero-rated supplies and turnover of supplies in respect of which refund is claimed under Deemed Export or Merchant Exporter, during the relevant period;
- **“Relevant period”** means the period for which the claim has been filed.

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Illustration 2.-For Export + Exempt Supplies

Particulars	Amount
Turnover of Zero Rated Supplies	Rs.5,00,000/-
Turnover of Exempt Supplies	Rs.15,00,000/-
Adjusted Total Turnover	Rs.5,00,000/-
ITC Availed	Rs.1,50,000/-
Refund to be Claimed	$500000 * 150000 / 500000$ 0 = Rs. 1,50,000/-

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Illustration 1. For 100% Export Sales

Particulars	Amount
Turnover of Zero Rated Supplies	Rs.5,00,000/-
Adjusted Total Turnover	Rs.5,00,000/-
ITC Availed	Rs.1,50,000/-
Refund to be Claimed	$500000 * 150000 / 500000 =$ Rs. 1,50,000/-

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Illustration 3 – For Export + Domestic Sales Where Export Sales < Domestic Sales

Particulars	Amount
Turnover of Zero Rated Supplies	Rs.5,00,000/-
Turnover of Domestic Supplies	Rs.15,00,000/-
GST Liability for Domestic Supplies	Rs.2,70,000/-
ITC Availed	Rs.1,50,000/-
Balance GST Paid in Cash After Utilizing ITC	Rs.1,20,000/-
Adjusted Total Turnover	Rs.20,00,000/-
Refund to be Claimed	0

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Illustration 4. For Export + Domestic Sales where Export > Domestic Sales

Particulars	Amount
Turnover of Zero Rated Supplies	Rs.5,00,000/-
Turnover of Domestic Supplies	Rs.15,00,000/-
GST Liability for Domestic Supplies	Rs.75,000/-
ITC Availed	Rs.1,50,000/-
Balance ITC Available	Rs.75,000/-
Adjusted Total Turnover	Rs.20,00,000/-
Refund to be Claimed	$500000 \times 75000 / 2000000 =$ Rs.18,750/-

Select the Refund type:

- Refund of Excess Balance in Electronic Cash Ledger CREATE
- Refund of ITC on Export of Goods & Services without Payment of Integrated Tax CREATE

Please select Tax period for which the application is to be filed:

Tax Period

Financial Year* 2017-18

Month* **July**

Select the year and month then click on create button.

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Goods and Services Tax

Dashboard **Services** GST Law Search Taxpayer Help

Registration Ledgers Returns Payments User Services **Refunds**

Application for Refund My Saved/Submitted Applications

Track Application Status

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD > CREATE CHALLAN > VIEW NOTICE(S) AND ORDER(S) >

View Profile
Cancellation of Provisional registration

Quick Links

- Check Cash Balance
- Liability ledger
- Credit ledger

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Important Message

* Please enter the same Turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).
* Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess). NOTE - "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (-) *	Net input tax credit (2) (-) *	Adjusted total turnover (3) (-) *	Refund amount ((1×2)÷3) (-)
Integrated Tax	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00
CESS	0.00	0.00	0.00	0.00

Amount eligible for Refund

	Values as per Statement 3A (-)	Balance in Electronic Credit Ledger (-)	Tax Credit Availed during the period (-)	Eligible amount (Lowest of all) (-)
Integrated Tax	0.00	828.00	0.00	0.00
Central Tax	0.00	57,680.00	13,273.00	0.00
State/UT Tax	0.00	57,680.00	13,273.00	0.00
CESS	0.00	0.00	0.00	0.00

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Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

1. Mention the amount in Refund Claimed section and Select the Bank a/c.

2. Save the form and click on Proceed Button.

Note: The balance in the Electronic Credit Ledger is only for 'Match' ITTC.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)*	Central Tax (₹)*	State/UT Tax (₹)*	LESS (₹)*	Total (₹)*
TAX(ITC)	0.00	0.00	0.00	0.00	0.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number

Select Account Number*

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

- Once you fill the details in relevant Tables. Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
- Please be informed that once "Proceed" button is clicked, **no modification will be allowed**.
- The Electronic Credit ledger balance visible here is your current balance.
- Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty. I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

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वतजट्टि आटा GST पर व्यापारियों के दर्द भरे नगमे

ABP प्रक

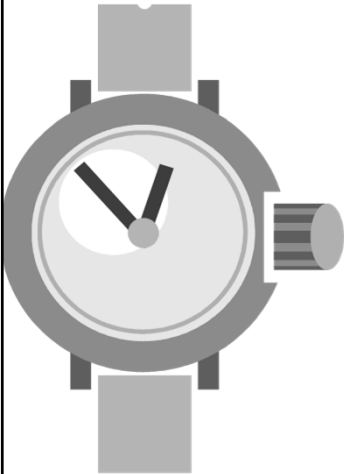


ओ प्यारे मोदी ये जुल्म ना कर

बायरलु सच क्या है? आप सहमत हों या असहमत हों हमें बताइए

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- After Proceeding, the portal will generate an ARN and the credit ledger will be debited instantly.
 - Print the filled form and mention the ARN generated while filing refund claim online.
 - File the same manually with the department along with all the requisite documents
 - If any discrepancies are found, the officer will issue a RFD-03 within 15 days, otherwise he will issue an acknowledgement and RFD-02.
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Opinions or views are like wrist watches. Every watch shows different time from others. But every one believes that their time is right!

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