Advisory to taxpayers for filing refund application under GST-RFD-01A:

1. Refund application can be filed using refund application form GST-RFD-01A.
2. Refund application filing for multiple tax period is available for the below ground of refunds:
   - **Export of Goods and Services – Without payment of Tax**
   - **Supplies made to SEZ Unit/SEZ Developer – Without payment of Tax**
3. Tax payer would have to provide the tax period details for which refund has to be claimed.
4. The multiple tax period application has following restrictions:
   a. Multiple tax period selection should be within a financial year
   b. Application has to be filed chronologically for tax periods and in case refund application is not to be filed for any tax period, a declaration of 'No Refund Application is to be provided'.
   For e.g.: April 2018 to June 2018 refund application cannot be filed till application or No refund application declaration is filed for any tax period prior to April 2018
5. For claiming the refund, tax payer would have to upload the invoice details in the statement template available in the refund application itself.
6. Statement upload is mandatory. Taxpayer shall provide all the required details in the statement template. The statement uploaded by the taxpayers shall be validated by the system from the invoice data declared/provided by the taxpayer at the time of filing the return for that period for which refund is to be claimed.
7. Only after validating the data from system, the tax payer would be able to fie the refund application.
8. All the invoice details are to be provided in a single statement. Taxpayer need not to upload multiple statements for different periods separately.
9. Once the tax payer has provided the details of the invoice for a particular period and the same is checked and validated from GSTR-1 returns data by the system on upload.
10. Once an invoice is included in a refund application statement, the same will be marked as non-amendable and non-refundable for future.
11. After filing refund application, taxpayer would not be able to claim the refund for that invoice again in some other refund application as the system will lock the invoice for which refund is claimed in one application. Also, the tax payer would not be able to amend the invoice details after claiming the refund.
12. Taxpayer can also attach any other supporting document, if required to be attached with refund application. 4 documents can be uploaded with a single refund application in pdf format. Maximum size allowed for a document is 5MB.
13. After filing of refund application by taxpayer, refund application form GST-RFD-01A along with the statement and documents uploaded shall be available to tax officer for review and processing of refund application.
14. Taxpayer can track the status of refund application on the portal using "Track Application Status" functionality.
15. As the functionality for multiple tax period has been made available, therefore to avoid duplication, the refund applications in the categories mentioned in point 2 above that were SAVED in the GST system will be purged and removed from the system.

Advisory to tax officers for processing of refund application using GST-RFD-01B:

1. Refund application filed by the tax payers shall be available to the jurisdictional Refund Processing Officers on their dashboard for processing of refund applications.

2. Refund applications filed by taxpayer for below ground of reasons can be of multiple tax period:
   - **Export of Goods and Services – Without payment of Tax**
   - **Supplies made to SEZ Unit/SEZ Developer – Without payment of Tax**

3. While processing the Refund application, Refund processing officer should review the statement and refund application and thereafter issue the required refund order after examination.

4. Tax officers may not be require the statement of invoice details offline from the tax payers as the statement would be available to tax officers online through ARN search for processing of refund applications.

5. Refund Processing Officer should update the refund order details for GST-RFD-04/06/07A in the refund processing form GST-RFD-01B.

6. The amount of refund which is inadmissible and required to be re-credited in the Electronic Credit Ledger should be mentioned in the column "Refund Amount Inadmissible" in GST-RFD-01B form.

7. Acknowledgment in GST-RFD-02/Deficiency Memo in GST-RFD-03/Payment Advice in GST-RFD-05/Withhold in RFD-07B/Show Cause Notice in RFD-08 shall be issued manually, if required as is done currently.

8. GST RFD-01B is not required to be issued in case where the taxpayer has made 'No-Refund application' declaration.

9. The last column in the amount grid of Form GST RFD-01B is named as **'Excess Refund paid to be recoverable'**. The said amount should be inserted wherein provisional refund is sanctioned in excess of the refund amount to be sanctioned after determining the inadmissible refund amount. The refund processing officer, in such scenario, will have to separately adjudicate and create demand in Form DRC-07 against the refund claimant.