

Import & Export under GST

with related
Latest Amendments

KJ CLASSES
If you can dream it you can do it!

By CA Amar Jeet Singh



EXISTING SECTION 16 “ZERO RATED SUPPLY”

- (1) “zero rated supply” means any of the following supplies of goods or services or both, namely:—
- a) export of goods or services or both; or
 - b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

No input tax reversal is required

(2) Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.



TWO OPTIONS OF REFUND

(3) A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:—

- a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or
- b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, **on payment of integrated tax and claim refund of such tax paid** on goods or services or both supplied,

in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.



TWO OPTIONS OF REFUND AS PER EXISTING SECTION 16(3)

16(3)(a) OPTION I WITHOUT PAYMENT OF TAX		16(3)(b) OPTION II WITH PAYMENT OF TAX	
TAX PAID ON PURCHASES i.e. ITC	100	100	ITC
PAYMENT OF OUTPUT TAX ON OUTWARD SUPPLY OF Rs. 1,000	NIL	180	PAYMENT OF OUTPUT TAX ON OUTWARD SUPPLY OF Rs. 1,000 @18%
BALANCE PAYMENT OF OUT PUT TAX IN CASH	NIL	80	BALANCE PAYMENT OF OUT PUT TAX IN CASH
TAX BURDEN ON EXPORTER ONLY TAX PAID ON PURCHASES i.e. ITC	100	180	TAX BURDEN ON EXPORTER 180 (100+80)
CLAIM REFUND OF THE ABOVE TAX BURDEN I.E. TAX PAID AT THE TIME OF PURCHASES I.E. ITC	100	180	CLAIM REFUND OF THE ABOVE TAX BURDEN I.E. TAX PAID AT THE TIME OF PURCHASES Rs. 100/- & TAX PAID ON OUTWARD SUPPLY IN CASH Rs. 80

AMENDMENT IN SECTION 16.

Proposed in Clause 114 of the Finance Bill, 2021 Passed in S. 123 of the Finance Act 2021:-

In the Integrated Goods and Services Tax Act, 2017, in section 16

- a. in sub-section (1), in clause (b), after the words “supply of goods or services or both”, the words “for authorized operations” shall be inserted;
- b. for sub-section (3), the following sub-sections shall be substituted, namely:—

First Option is Available as it is

“(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:



Contd... Amendment of SECTION 16.

IN CASE OF GOODS REALISATION OF SALE PROCEEDS SHOULD BE WITH IN TIME SPECIFIED IN FEMA)(THIS CONDITION HAS ALREADY BEEN COVERED BY RULE 96B inserted vide Notf no. 16/2020-CT dt.23.03.2020, NOW IT IS ALSO PART OF THE STATUTE).

Provided that the registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, **in such manner as may be prescribed.**

FOR SERVICES THE SALE PROCEEDS SHOULD BE RECEIVED IN FOREX AS PER S. 2(16)(iv):

2(16)(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India (like Nepal & Bhutan (Amended by IGST Amendment Act, 2018 w.e.f. 01.02.2019)





Rule 96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realized (Inserted vide Notf no. 16/2020-CT dt.23.03.2020):–

(1)Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Rule 96B Contd.

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.



IN SECOND OPTION NOW CLASS OF PERSONS AND GOODS/SERVICES SHALL BE NOTIFIED:

- (4) The Government may, on the recommendation of the Council, and subject to such conditions, safeguards and procedures, by notification, specify—
- i. a class of persons who may make zero rated supply on payment of integrated tax and claim refund of the tax so paid;
 - ii. a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid.”.



AMENDED SECTION 16 (RED MARKED IS AMENDED PART)

- 
- (1) “zero rated supply” means any of the following supplies of goods or services or both, namely:—
- a) export of goods or services or both; or
 - b) supply of goods or services or **both for authorized operations** to a Special Economic Zone developer or a Special Economic Zone unit.

No input tax reversal is required

- (2) Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.



(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:

Provided that the registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed (i.e. Rule 96B).

Two Options of Refund

- (4) *The Government may, on the recommendation of the Council, and subject to such conditions, safeguards and procedures, by notification, specify—*
- i. *a class of persons who may make zero rated supply on payment of integrated tax and claim refund of the tax so paid;*
 - ii. *a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid.”.*



DEEMED EXPORT

S. 2(39) r.w.s. 147 of the CGST Act -

“DEEMED EXPORTS” MEANS SUCH SUPPLIES OF **GOODS** AS MAY BE NOTIFIED UNDER SECTION 147.

S. 147. DEEMED EXPORTS.—

THE GOVERNMENT MAY, ON THE RECOMMENDATIONS OF THE COUNCIL, NOTIFY CERTAIN SUPPLIES OF GOODS AS DEEMED EXPORTS, 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.**



FEATURES OF DEEMED EXPORT

NOTE 1: FOR DEEMED EXPORT REFUND BENEFIT WILL BE AVAILABLE IN SPITE OF THE FACT THAT THE GOODS SUPPLIED DO NOT LEAVE INDIA;

NOTE 2: DEEMED EXPORT CAN BE ONLY OF GOODS.

NOTE 3: IN DEEMED EXPORT ASSESSEE DOES NOT HAVE OPTION TO MAKE SUPPLY WITHOUT PAYMENT OF TAX (I.E. THROUGH LUT) AS IT IS NOT COVERED UNDER THE DEFINITION OF ZERO RATED SUPPLY AS PROVIDED IN S. 16 OF THE IGST ACT.

Note 4: IN RESPECT OF SUPPLIES REGARDED AS DEEMED EXPORT, THE REFUND APPLICATION MAY BE FILED BY
(A) THE RECIPIENT OF DEEMED EXPORT SUPPLIES OR
(B) THE SUPPLIER OF DEEMED EXPORT SUPPLIES.

Note 5: THE SUPPLIER OF DEEMED EXPORT CAN CLAIM A REFUND WHERE THE RECIPIENT DOES NOT AVAIL OF INPUT TAX CREDIT AND FURNISHES AN UNDERTAKING TO THE EFFECT THAT THE SUPPLIER MAY CLAIM THE REFUND.



Notification no. 48/2017-central tax

Supplie notified as deemed exports (contd.)

G.S.R. (E).- In exercise of the powers conferred by s. 147 of the CGST Act, 2017 (12 of 2017), the CG, on the recommendations of the council, hereby notifies the supplies of **goods** listed below as deemed exports, namely:-

1. Supply of **Goods** by a RP against **Advance Authorisation**.
2. Supply of **Capital Goods** by a RP against **Export Promotion Capital Goods Authorisation**
3. Supply of **goods** by a RP to **EOU**.
4. Supply of **Gold** by a bank or public sector undertaking specified in the notification no. 50/2017-customs, dated the 30th June, 2017 (as amended) against Advance Authorisation



Notification no. 48/2017-central tax supplies notified as deemed exports

Explanation - for the purposes of this notification, –

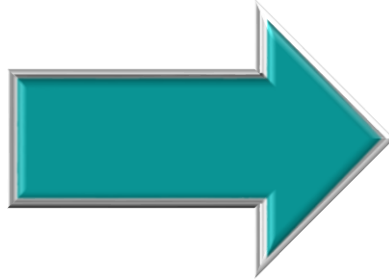
1. “Advance authorisation” means an authorisation issued by the director general of foreign trade under chapter 4 of the foreign trade policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export promotion capital goods authorisation means an authorisation issued by the director general of foreign trade under chapter 5 of the foreign trade policy 2015- 20 for import of capital goods for physical exports.
3. “Export oriented unit” means an export oriented unit or electronic hardware technology park unit or software technology park unit or bio-technology park unit approved in accordance with the provisions of chapter 6 of the foreign trade policy 2015-20.



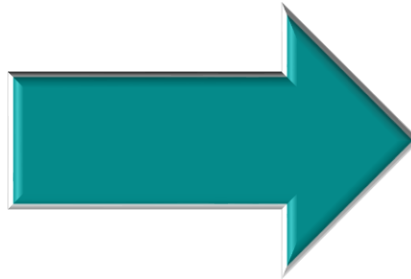


Supplies to merchant exporter

What is Merchant Export and Who is a Merchant Exporter?



Merchant exports generate foreign exchange for the country like normal exports and are mainly engaged in the export of goods and not services. The person who is engaged in the merchant export is called a 'Merchant exporter'. Unlike manufacturer exporters, merchant exporters do not manufacture any goods they simply purchase goods from a manufacturer and export the same.



As per Foreign Trade policy (2015-20), Para 9.33 "Merchant Exporter" means a person engaged in trading activity and exporting or intending to export goods.

SUPPLIES TO MERCHANT EXPORTER

NOTIFICATION NO. 41 /2017 – IGST RATE

SEEKS TO PRESCRIBE INTEGRATED TAX RATE OF 0.1% ON INTER-STATE SUPPLY OF TAXABLE GOODS BY A REGISTERED SUPPLIER TO A REGISTERED RECIPIENT FOR EXPORT SUBJECT TO SPECIFIED CONDITIONS.



Hereby exempts the inter-State supply (FOR INTRA STATE REFER NOT 40/2017 CT RATE of taxable goods (hereafter in this notification referred to as “the said goods”) by a registered supplier to a registered recipient for export, from so much of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017), as is in excess of the amount calculated at the rate of 0.1 per cent., subject to fulfilment of the following conditions namely:-

- (i) the **registered supplier** shall supply the goods to the **registered recipient (ME)** on a tax invoice;



SUPPLIES TO MERCHANT EXPORTER

NOTIFICATION NO. 41 /2017 – IGST RATE

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(ii) The registered recipient (I) shall export the said goods within a period of 90 days from the date of issue of a tax invoice by the registered supplier;

(iii) The registered recipient (I) shall indicate the goods and services tax identification number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;

(iv) The registered recipient (I) shall be registered with an export promotion council or a commodity board recognised by the department of commerce;



SUPPLIES TO MERCHANT EXPORTER

NOTIFICATION NO. 41 /2017 – IGST RATE

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(V) The registered recipient (I) shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;

(vi) The registered recipient (I) shall move the said goods from place of registered supplier –

(a) Directly to the port, inland container deport, airport or land customs station from where the said goods are to be exported; or

(b) Directly to a registered warehouse from where the said goods shall be move to the port, inland container deport, airport or land customs station from where the said goods are to be exported;

SUPPLIES TO MERCHANT EXPORTER

NOTIFICATION NO. 41 /2017 – IGST RATE

SEEKS TO PRESCRIBE INTEGRATED TAX RATE OF 0.1% ON INTER-STATE SUPPLY OF TAXABLE GOODS BY A REGISTERED SUPPLIER TO A REGISTERED RECIPIENT FOR EXPORT SUBJECT TO SPECIFIED CONDITIONS.

(vii) if the registered recipient (I) intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the port, inland container depot, airport or land customs station from where they shall be exported;

(viii) in case of situation referred to in condition (vii), the registered recipient (I) shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and





SUPPLIES TO MERCHANT EXPORTER

NOTIFICATION NO. 41 /2017 – IGST RATE

SEEKS TO PRESCRIBE INTEGRATED TAX RATE OF 0.1% ON INTER-STATE SUPPLY OF TAXABLE GOODS BY A REGISTERED SUPPLIER TO A REGISTERED RECIPIENT FOR EXPORT SUBJECT TO SPECIFIED CONDITIONS.

(Ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of goods and services tax identification number (gstn) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

Issues:

- Supplier can take the credit of refund under inverse duty structure.
- Process like packing etc



Important Definitions for Import and Export & Related Issues

S. 2(16) of the IGST Act Export of Services

- 
- (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 or in Indian rupees wherever permitted by the Reserve Bank of India (like Nepal & Bhutan (Amended by IGST Amendment Act, 2018 w.e.f. 01.02.2019))**

Note 1: Not 16/2020 CT dated 23.03.2020 now sale proceeds of goods should be realized as per the time prescribed in FEMA.

Note 2: (Circular 78/52/2018 an exporter of services outsources a portion of the services contract to another person located outside India)

- (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 (i.e. where a person has, an establishment in India and any other establishment outside India) (Refer also Not. 15/2018 IGST Rate).

Explanation 1 in section 8

Explanation 1.—For the purposes of this Act, where a person has,—

- (i) an establishment in India and any other establishment outside India;
- (ii) an establishment in a State or Union territory and any other establishment outside that State or Union territory; or
- (iii) an establishment in a State or Union territory and any other establishment [*****]* registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons.

Explanation 2.—A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

*Omitted —being a business verticall by The Integrated Goods and Services Tax (Amendment) Act, 2018 (No. 32 of 2018) – Brought into force w.e.f. 01st February, 2019





Notification No. 15/2018- Integrated Tax (Rate) dated 26th of July, 2018_ **Exemption to Services provided by Branch/Back office**

Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017.

Provided the **POS of services is outside India** in accordance with section 13 of the IGST Act.



(Circular 78/52/2018 CG an exporter of services outsources a portion of the **services contract to another person located outside India)**

Thus, even if the full consideration for the services as per the contract value is not received in convertible foreign exchange in India due to the fact that the recipient of services located outside India has directly paid to the supplier of services located outside India (for the outsourced part of the services), that portion of the consideration shall also be treated as receipt of consideration for export of services in terms of section 2(6)(iv) of the IGST Act, provided the:

- i) Integrated tax has been paid by the supplier located in India for import of services on that portion of the services which has been directly provided by the supplier located outside India to the recipient of services located outside India; and
- ii) RBI by general instruction or by specific approval has allowed that a part of the consideration for such exports can be retained outside India.

S. 2 (11) IGST Act _Import of Services



“import of services” means the supply of any service, where—

- (i) the supplier of service is located outside India;
- (ii) the recipient of service is located in India; and
- (iii) the place of supply of service is in India;

Entry No 1 of REVERSE CHARGE Not 10/2017_ Reverse charge on all import of services **except if recipient is NTOR**

Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.

Supplier: Any person located in a non-taxable territory

Recipient: Any person located in the taxable territory other than non-taxable online recipient.

GST ON Ocean Freight- controversy

Section 5(3) of the IGST Act states that on certain notified supplies liability to pay tax is on the recipient.

- REVERSE CHARGE NOTIFICATION S. No. 10 of Notification No. 10/2017-IGST (Rate) dated 28.06.2017 (hereinafter referred to as “reverse charge notification”) provides that the **importer** shall be liable for payment of GST under reverse charge basis in respect of

“Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India. “

Supplier: Any person located in a non-taxable territory

Recipient: Importer, as defined in clause (26) of section 2 of the Customs Act, 1962(52 of 1962), located in the taxable territory. (i.e. Importer is here Deemed Recipient in CIF case)



GST ON Ocean Freight- controversy



RATE NOTIFICATION S. No. 9(ii) of Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 prescribes rate of 5% on supply of this service.

“9(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station.”

FOB Contracts

In case of **FOB contracts**, since importer pays consideration to vessel owner (person located in non-taxable territory) for transportation services in form of ocean freight, he would be the recipient of the service. Accordingly, GST shall be payable on such supply on the actual value of freight services on reverse charge basis.

CIF Contracts

In case of CIF, the contract will be between the vessel owner and the foreign supplier wherein the scope of transportation is up to customs station in India but the foreign supplier pays the consideration thereby making him the recipient of service. However, the RCM notification has **deemed an importer** located in the taxable territory to be the recipient of transportation services. Further, regarding valuation corrigendum to Notification No. 8/2017 IGST (Rate) dated 30.06.2017 inserted stating that the value for this shall be deemed to be 10 % of the CIF value of imported goods

- Recently, the **Gujarat High Court** in the case of **Mohit Minerals Pvt. Ltd. v. UOI 2020-VIL-36-GUJ (dated 23-01-2020)** has held that **no IGST is leviable on the ocean freight as:**
- Entry 9(ii) of Notification No. 8/2017 (I.T.R.) and Entry 10 of Notification No. 10/2017 (I.T.R.) declared as ultra vires the IGST Act due to lack of legislative competency and accordingly held to be unconstitutional.
- Freight has already suffered IGST as a part of value of goods imported. **Dual levy of IGST cannot be imposed treating it as supply of service.**

S. 2(13)_Intermediary



means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, **but does not include a person who supplies such goods or services or both or securities on his own account;**

Place of Supply of Intermediary Service is place of Supplier i.e. In India therefore does not qualify for Export of Services.



S. 2(5) of the IGST Act Export of Goods

Means taking goods out of India to a place outside India;

Import of Goods S. 2(10) of IGST Act (10) ‘

‘import of goods’ with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;



Supply from Non Taxable Territory

- **Clause 7.** Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such **goods** entering into India.

Supply of Warehoused Goods

- **Clause 8. (a)** Supply of warehoused goods to any person before clearance for home consumption;

Step 3 High Sea Sales

- **Clause 8(b)** Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

Further following explanation to S. 17(3) by the CGST (Amendment) Act, 2018 was also inserted w.e.f. 01.02.19, as per which **no reversal is required for Scd. III activities:**

“For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule i.e. Reversal is required only for 5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.



REFUND RELATED LATEST NOTIFICATIONS & CIRCULARS

Master Circular of Refund 125/44/2019 _18.11.2019

Circular No. 125/44/2019-GST dated 18.11.2019, in para 3, categorizes the refund applications to be filed in FORM GST RFD-01 as under:

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

Goods with Tax	Services with Tax	Goods/Services without Tax
Shipping Bill	Online Application	Online Application
No Formula	No Formula	Formula
Tax Paid on Invoice	Tax Paid on Invoice	ITC calculated by Formula





Select the Refund type:



• Indicates Mandatory Fields

☐	Refund of Excess Balance in Electronic Cash Ledger
☐	Refund of ITC on Export of Goods & Services without Payment of Tax
☐	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
☐	Refund on account of ITC accumulated due to Inverted Tax Structure
☐	On account of Refund by Recipient of deemed export
☐	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
☐	Export of services with payment of tax
☐	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
☐	On account of Refund by Supplier of deemed export
☐	Any other (specify)
☐	Excess payment of tax
☐	On Account of Assessment/Provisional Assessment/Appeal/Any other order

CREATE REFUND APPLICATION

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My Applications

• Indicates mandatory fields

Application Type *

Select ▾

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

REFUNDS

Application for rectification of order

Application for Restoration of Provisional Attachment

Application for Deferred Payment/Payment in Instalments

Provisional Assessment ASMT-01

Compounding Application

Application for unblocking of E-way bill

From Date

DD/MM/YYYY



To Date

DD/MM/YYYY



SEARCH

NEW APPLICATION

OTHER RELEVANT CIRCULARS

- **Circular 131 dated 23.01.2020** _SOP to be followed by Exporters for verification and filing grievance at www.cbic.gov.in/issue
- **Circular 135/05/2020 _31.03.2020**
 - (i) the restriction on bunching of refund claims across financial years removed.
 - (ii) Inverted Duty Structure Refund on accumulated ITC as per S. 54(3)(ii) would not be applicable in cases where the input and the output supplies are the same.
 - (iii) Change in manner of refund of tax paid on supplies other than zero rated supplies and deemed export -Noti No.16/2020-Central Tax dated 23.03.2020-Credit Portion PMT 03
 - (iv) **Rule 36(4) of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019** Restrict ITC not reflecting in 2A accordingly Circular stands modify that refund shall be allowed only for invoices appearing in 2A. However due to above changes now officer started for not accepting ITC refund of ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge. Accordingly further clarification is issued vide **Circular 139 dated 10th June, 2020** that the said ITC will be allowable in spite of the fact that not appearing in 2A.



Nature of Business : *

1. Manufacturer ☐

2. Merchant Exporter ☐

3. Service Provider ☐

4. Trader ☐

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy



Value of Exports made in the Financial
Year 2019-2020 (till date) (Only for
Exporter):

Advance tax paid in Financial Year 2019-
2020 (till date) *

AADHAAR Number *

Income tax paid in Financial Year 2018-
2019 *

Capital Expenditure and investment made
in Financial Year 2018-2019 *

☐ I/We 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 hereby also agree that I/We won't be allowed to modify or resubmit this information once submitted.

SUBMIT

No signature required, on clicking this button form
will be submitted, with no option to edit or re-submit

OTHER RELEVANT CIRCULARS

(v) Column relating to **HSN/SAC Code added** in the statement of invoices relating to inward supply as provided in Annexure–B of the circular No. 125 so as to easily identify between the supplies of goods (Input and Capital Goods) and services

- **Circular No. 137/07/2020-GST _13.04.2020**

Refund for supply of services cancelled OR Goods Returned

- Invoice Issued** _Issue credit note if no outward liability for adjustment then apply refund under the category excess payment of Tax.
- Invoice Not issued:** Then in service case as tax has already been paid so issue refund voucher to receiptee as per S. 31(3)(e) and apply refund under the category excess payment of Tax.



i) Calculation of 2 Years in case of fresh application after Deficiency Memo

**In rule 90,
(a) in sub-rule (3),
the following proviso shall be inserted, -**

“Provided that the time period, from the date of filing of the refund claim in FORM GST RFD-01 till the date of communication of the deficiencies in FORM GST RFD-03 by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”



ii) Withdrawal of Refund Application by filing RFD 01 – W

In Rule 90

(b) after sub-rule (4), the following sub-rules shall be inserted, namely:

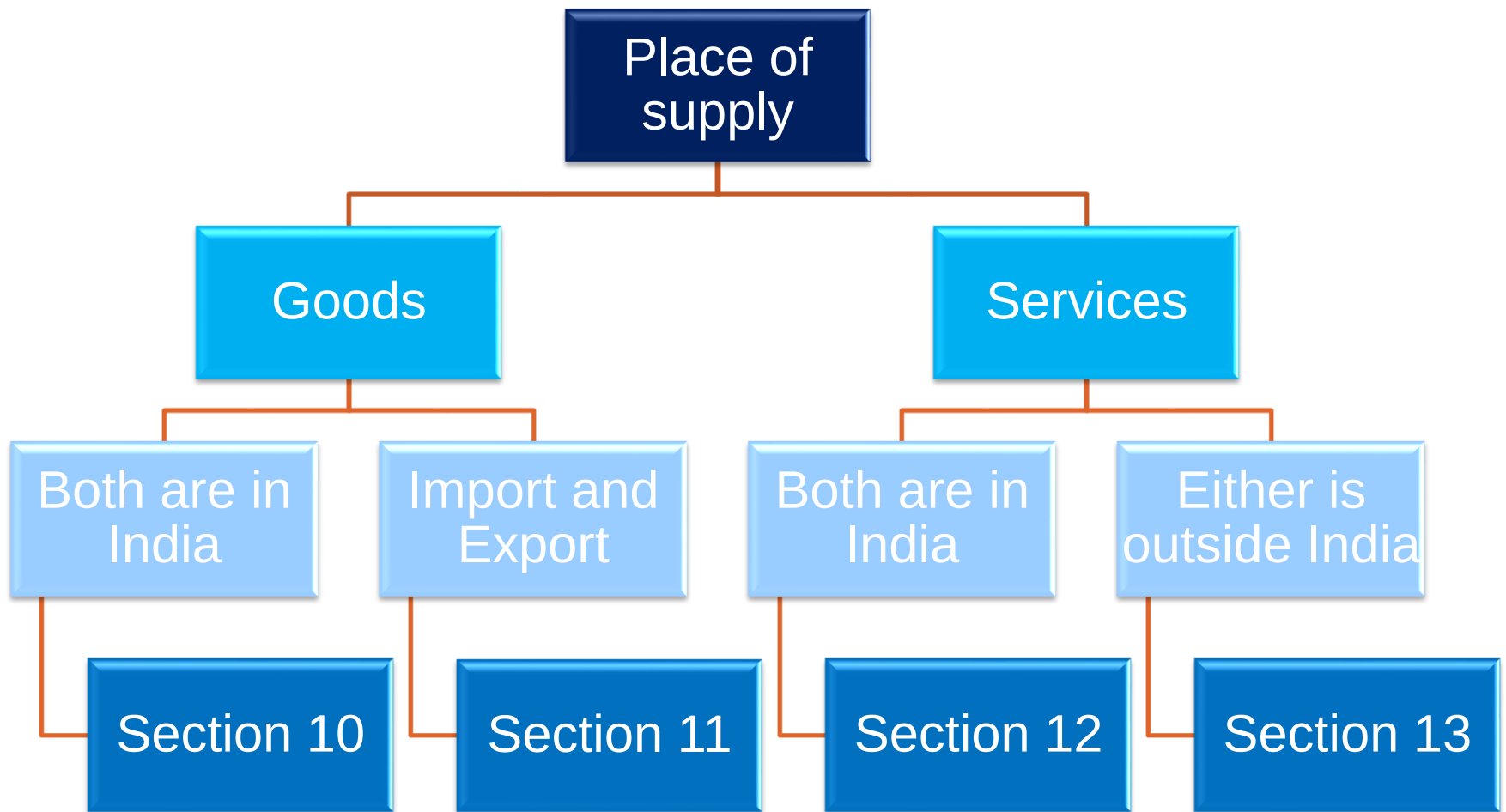
- “(5) The applicant may, at any time before issuance of provisional refund sanction order in FORM GST RFD-04 or final refund sanction order in FORM GST RFD-06 or payment order in FORM GST RFD-05 or refund withhold order in FORM GST RFD-07 or notice in FORM GST RFD-08, in respect of any refund application filed in FORM GST RFD-01, withdraw the said application for refund by filing an application in FORM GST RFD-01W.

(6) On submission of application for withdrawal of refund in FORM GST RFD-01W, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in FORM GST RFD-01, shall be credited back to the ledger from which such debit was made.”;





Role of Place of Supply in Import and Export



PLACE OF SUPPLY OF SERVICES

Section-13



PLACE OF SUPPLY OF SERVICES

	Nature of Service	S. 13) Cross Border Supply (One Person outside India)	S. 12) Domestic Supply (Both Supplier and Receiver in India)
1	Services directly in relation to immovable property	4) Location of immovable property	3) Location of immovable property (if IP located outside India then location of recipient)
2	Performance-based services exception Remote location	<u>3 a & b) Where services are actually performed in the presence of goods/person</u> <u>As per IGST Amd. Act,18 except services for goods which are temporarily imported into India for repairs/process and are exported after that without being put to any use in India, other than that which is required for such repairs or treatment or process</u>	4 & 5) Restaurants, Catering, Beauty Treatment, Health Services(Actually Performed) For Training etc. (RP/actually Performed)
3	Admission to Event	5) Where event held	6) Where event held
4	Organizer of Event	2) General Rule Applicable	7) RP/Actually Performed
5	Banking Service	8a) Location of supplier	12) Location of the recipient on record of the bank
6	Insurance services	2)General Rule Applicable	13) RP/Address on records
7	Intermediary services	8b) Location of the supplier	General Rule Applicable
8	Online information and database access or retrieval services	12) Location of the recipient of service	NOT APPLICABLE

PLACE OF SUPPLY FOR TRANSPAORTATION SERVICES

9	Transportation of goods, other than by way of mail or courier	9) Place of destination of goods	8) B2B – RP B2C – Where goods handed over As per IGST Am. Act, 18 if transportation of goods is to a place outside India, the place of destination of such goods."
10	Transportation of goods by mail or courier	2) General Rule Applicable	8) Covered within above no separate rule for courier
11	Passenger transportation services	10) Where the passenger embarks on the conveyance for a continuous journey	9) B2B – Location of recipient of service B2C – Where the passenger embarks on the conveyance for a continuous journey
12	Services on board a conveyance during the course of a passenger transport operation	11) First scheduled point of departure of that conveyance for the journey	10) Same as given in left
13	Services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month.	8 c) Location of the supplier	2) General Rule Applicable
14	Hiring of Aircraft and Vessels	2) General Rule Applicable	2) General Rule Applicable



THANKYOU



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