

A. FAQs on Refund on Account of Export of Services (With Payment of Tax)

Q.1 What are the preconditions for filing a refund application on account of Export of Services (with payment of tax)?

Ans: The following conditions must be met for being eligible to file form RFD-01A to claim refund on account of Export of Services (with payment of tax):

1. The taxpayer is registered with GST Portal and holds an active GSTIN during the period for which refund is being applied for.
2. Form GSTR-1 and a valid GSTR-3B Return must have been filed for the relevant tax period.
3. Tax payer has paid taxes at the time of exporting services, for which tax payer wants to claim refund.

Also Read- [Refund on Account of Export of Goods \(With Payment of Tax\)](#)

Q.2 What are the relied upon documents which I have to upload with refund on Account of Export of Services (With Payment of Tax)?

Ans. ou have to upload documents as are required to be filed along with Form RFD-01A, as notified under CGST Rules or Circulars issued in the matter and other such documents the refund sanctioning authority may require.

Statement 2 shall be uploaded mandatorily with the invoice details of export of services with Integrated Tax. Taxpayers have an option to upload 4 documents with the refund application, of size up to 5MB each. Therefore, any supporting document can be uploaded by the taxpayer to substantiate the refund claim, if required.

Q.3 To whom should I file my application with?

Ans. The taxpayer shall file the refund application in Form RFD-01A on **GST portal**. Taxpayer shall choose ground of refund as “**Exports of services with payment of tax**” for claiming refund. After filing, refund application shall be assigned to Refund Processing Officer and refund applicant can track the status of refund application.

Q.4 Can I file for multiple tax period in one refund application?

Ans. Yes, you can file for refund of multiple tax period in one refund application. E.g. If taxpayer wants to claim refund of Apr 2018, May 2018 and June 2018, then taxpayer can choose the period from Apr 2018 to June 2018 and file a single refund application.

Q.5 Can I file nil refund for multiple tax period in one refund application?

Ans. Yes, you can file for nil refund for multiple tax period in one refund application.

E.g. If taxpayer doesn't want to claim refund of Apr 2018, May 2018 and June 2018 as he doesn't have any invoices for this period, then taxpayer can choose the period from Apr 2018 to June 2018 and file a nil refund application for that period. After filing no refund application, taxpayer won't be able to file refund application for that period in future.

Q.6 Can nil period of refund be combined with the period in which there is refund in one application?

Ans. Yes, nil period of refund can be combined with the period in which there is refund in one application.

Let us suppose you want to file tax refund from Apr-Sep month, where you want to file nil refund for May-Jun month. There are two ways in which you can file your refund application.

a. You can select Tax Period as Apr-Apr and file normal refund application. You can then select May-Jun and file Nil refund application. And, select Jul-Sep and file normal refund application.

b. You can select Tax Period as Apr-Sep and file normal refund application.

Q.7 Can a taxpayer file refund for those period for which he was not able to file refund application due to the mistake of wrongly mentioning zero rated tax amount in Table 3.1(a or c), instead of Table 3.1(b)?

Ans. Yes, taxpayer can file refund application for those period for which they have wrongly mentioned the tax amount in Table 3.1(a or c) instead of Table 3.1(b) of Form GSTR-3B, till march period.

Taxpayer is advised to mention the tax amount on zero rated supplies correctly in **Form GSTR-3B**, else they would face issue while filing refund application.