
Statutory Provisions

Central Goods and Services Tax Rules, 2017

96. Refund of integrated tax paid on goods ³[or services] exported out of India.-

(1) The shipping bill filed by ⁴[an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files ¹¹[a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

¹⁶[(b) the applicant has furnished a valid return in **FORM GSTR-3B**:

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;]

¹⁵[(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]

(2) The details of the ⁵[relevant export invoices in respect of export of goods] contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

²³[****]

(3) Upon the receipt of the information regarding the furnishing of a valid return in ²²[**FORM GSTR-3B**] from the common portal, ⁶[the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods] and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, ¹⁷[1962; or].

¹⁸[(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.]

¹⁹[*****]

²⁰[(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.]

²¹[*****]

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

⁷[(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89”.

¹⁰[(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance [notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1305 \(E\), dated the 18th October, 2017](#) except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or [notification No. 40/2017-Central Tax \(Rate\), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1320 \(E\), dated the 23rd October, 2017](#) or [notification No. 41/2017-Integrated Tax \(Rate\), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1321 \(E\), dated the 23rd October, 2017](#) has been availed; or

(b) availed the benefit under [notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1272\(E\),](#)

[dated the 13th October, 2017](#) or [notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1299 \(E\), dated the 13th October, 2017](#) except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]]

¹²[Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.]

Notes:-

1.	Inserted vide notification no. 15/2017 dated 1.7.2017 w.e.f. 1st day of July, 2017
2.	Inserted vide Not no. 51/2017 dated 28-10-2017
3.	Inserted Vide Notification No. 75/2017 Dated 29-12-2017, w.e.f. 23rd October, 2017,
4.	Substituted vide Notification No. 3/2018 Dated 23-01-2018, w.e.f. 23rd October, 2017, before it was read as, "an exporter"
5.	Substituted vide Notification No. 3/2018 Dated 23-01-2018, w.e.f. 23rd October, 2017, before it was read as, "relevant export invoices"
6.	Substituted vide Notification No. 3/2018 Dated 23-01-2018, w.e.f. 23rd October, 2017, before it was read as, "the system designated by the Customs shall process the claim for refund"
7.	Substituted vide Notification No. 3/2018 Dated 23-01-2018, w.e.f. 23rd October, 2017, before it was read as, " ³ [(9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017]"
8.	Substituted vide Notification No. 39/2018 – Central Tax dated 04-09-2018 w.e.f. 23-10-2017, before it was read as "(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs Tax dated

	the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017."
9.	<p>Substituted vide Notification No. 53/2018 – Central Tax dated 09-10-2018 w.e.f. 23-10-2017 before it was read as</p> <p>"⁸[(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -</p> <p>(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or</p> <p>(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017.]"</p>
10.	<p>Substituted vide Notification No. 54/2018 – Central Tax dated 09-10-2018 before it was read as</p> <p>"⁹[(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.]"</p>
11.	Inserted vide Notification No. 74/2018 – Central Tax dated 31-12-2018
12.	Inserted vide Notification No. 16/2020 – Central Tax dated 23-03-2020 w.e.f. 23-10-2017
13.	Substituted vide NOTIFICATION NO. 15 /2021–Central Tax dated 18-05-2021 before it was read as "Part B"
14.	Substituted vide NOTIFICATION NO. 15 /2021–Central Tax dated 18-05-2021 before it was read as "after passing an order in FORM GST RFD-06 "

15. Inserted vide [NOTIFICATION NO. 35/2021–Central Tax dated 24-09-2021](#) w.e.f. **01-01-2022**

16. Substituted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017** before it was read as,

"(b) the applicant has furnished a valid return in **FORM GSTR-3**¹[or **FORM GSTR-3B**, as the case may be];"

17. Substituted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017** before it was read as, "1962"

18. Inserted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017**

19. Omitted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017** before it was read as,

"(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal."

20. Inserted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017**

21. Omitted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) w.e.f. **01-07-2017** before it was read as,

"(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in ¹³[Part A] of **FORM GST RFD-07**.

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount ¹⁴[by passing an order in FORM GST RFD-06 after passing an order for release of withheld refund in Part B of FORM GST RFD-07]."

22. Substituted vide [NOTIFICATION NO. 19/2022–Central Tax dated 28-09-2022](#) w.e.f. **01-10-2022** before it was read as, "**FORM GSTR-3**¹[or **FORM GSTR-3B**, as the case may be]"

23. Omitted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#) before it was read as,

"²[Provided that where the date for furnishing the details of outward supplies in [FORM GSTR-1](#) for a tax period has been extended in exercise of the powers conferred under [section 37](#) of the [Act](#), the supplier shall furnish the information relating to exports as specified in [Table 6A of FORM GSTR-1](#) after the return in [FORM GSTR-3B](#) has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in [FORM GSTR-1](#) for the said tax period.]"