

# FAQs > Refund on Account of Export of Goods (With Payment of Tax)

## 1. What is the process of claiming Refund on Account of Export of Goods?

For all the taxpayers who have filed GSTR- 1 with data in the Export table (Table 6A) and have filed GSTR- 3B, the export data is sent to the ICEGATE.

Note: Shipping bill details in table 6A are mandatory in processing of Refund.

1. Shipping bill details from GSTR-1 is shared by GST to ICEGATE/ CUSTOMS
2. GST shares below data with ICEGATE/CUSTOMS
  - Request Type (F- Fresh, R-Refund)
  - Tax Period
  - GSTIN (Trader (importer/exporter) identifier)
  - SB Number (Shipping Bill number that is the transaction identifier for export transactions)
  - SB Date (Export transaction Date)
  - Port Code (Location where the clearance of the export transaction is done)
  - Invoice Number (The identifier for Invoice)
  - Invoice Date (Date of Invoice)
  - Invoice Value GSTR (Value of the Invoice)
  - IGST Amount
  - EGM Date GSTN
  - EGM Number GSTR
  - GSTR-3B ARN
  - GSTR-3B Filing Date

**Note:** Request Type will be F (Fresh) in case of GSTR 3B.

3. Customs compares shipping bill data with Export. On successful verification, response from ICEGATE will be sent to GST.
4. Response from ICEGATE will contain additional fields as below:
  - INVOICEVALUECUSTOM (Invoice Value to be sent by CBEC post validation)
  - INVOICEVALUECUSTOM (IGST Value to be sent by CBEC post validation)
  - ACKNO (Acknowledgement number for future reference)
  - ERROR\_CD (Error Codes updated during Validation by CBEC)
  - ERROR\_MSG (Error Messages updated during Validation by CBEC)
5. Customs sends information regarding successful disbursement of Refund amounts.
6. Information sent by Customs will be acknowledged by the GST system with a Reference ID.
7. Based on response received from ICEGATE/CUSTOMS, communication will be sent to the Taxpayer via E-mail message and SMS.

## FAQs > Processing the Refund Application-RFD-01B (Under Rule 97A of CGST and relevant rules of SGST/IGST)

### 1. How can I process refund applications filed by the taxpayer?

| Refund Application Filed by Taxpayer          | Form Name                    | Processing of Refund Application  | View Submitted Orders   | Processing by Tax Official   |
|---|------------------------------|---|---|--|
| Filed before 26 <sup>th</sup> Sep, 2019       | RFD-01B                      | Navigate to <b>Refund &gt; Refund &gt; RFD- 01B: Enter Refund Processing Detail</b> | Navigate to <b>Refund &gt; Refund &gt; View Submitted Orders</b>                                | Notices are manually issued by the Tax Official and are not available on the GST Portal for taxpayers to view.<br><br>Orders are issued manually and it will be updated on the system through RFD 01B functionality. |
| Filed on and after 26 <sup>th</sup> Sep, 2019 | RFD-2,3,4,5,6,7,8 and PMT-03 | Navigate to <b>Dashboard &gt; Refund Tab &gt; Search ARN &gt; Case Details page</b> | Navigate to <b>Dashboard &gt; Refund Tab &gt; Search ARN &gt; Case Details page &gt; Orders</b> | The functionality to issue online deficiency memo, acknowledgment, notices, orders etc. and reply to Show Cause Notice by Tax Official is now available on GST Portal for taxpayer to view.                          |

### 2. Can the proper officer update details of Refund Orders issued manually (RFD-01B) on the GST Portal?

Yes, the proper officer of a Model 2 State can update the details of Refund Orders issued manually by filling RFD-01B after logging to the GST Portal using valid login credentials. Navigate to **Refund > Refund > RFD- 01B: Enter Refund Processing Details** option. The Model 1 state and CBEC proper officer can update the details of manually issued refund order through his departments application. This application would be integrated through API with the GST System.

Yes, the proper officer of a Model 2 State can update the details of Refund Orders issued manually by filling RFD-01B after logging to the GST Portal using valid login credentials. Navigate to **Refund > Refund > RFD- 01B: Enter Refund Processing Details** option. The Model 1 state and CBEC proper officer can update the details of manually issued refund order through his departments application. This application would be integrated through API with the GST System.

#### **4. Can the proper officer view the refund form filled by the taxpayer?**

Yes, a Model 2 State proper officer can view the refund form filled by the taxpayer in PDF format by navigating to **Refund > Refund > RFD- 01B: Enter Refund Processing Details > ARN Number link > Download Refund Application** option. The Model 1 state and CBEC proper officer can view and download the refund form through his departments application. This application would be integrated through API with the GST System.

*The statement and other documents uploaded by taxpayer while filing refund application would also be available to proper officers.*

#### **5. For which type of refund orders RFD-01B is to be updated by the Tax Officer?**

Below refund orders issued manually to the taxpayer by the Tax Officer are to be updated by filling RFD-01B:

1. RFD-04 (Provisional Refund Order)
2. RFD-06 (Refund Sanction/Rejection Order)
3. RFD-07A (Order for Complete Adjustment of Sanctioned Amount)

On navigating to 'Type of Order' you would be able to select one of the above options from drop down available.

#### **6. RFD-04 (Provisional Refund Order) option can be selected for which types of refund?**

RFD-04 (Provisional Refund Order) option can be selected in case of following types of refund:

- On Account of Export of Services- With Payment of Tax
- On Account of Export of Goods or Services- without Payment of Tax i.e. ITC Accumulated
- By supplier to SEZ unit/ SEZ Developer- With Payment of Tax (Refund of IGST)
- Accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer- without Payment of Tax

#### **7. On selection of RFD-04 (Provisional Refund Order) option can I fill in details of amount in-admissible?**

No. The row of "Refund Amount in-admissible" would be greyed out and un-editable. You would not be able to fill any amount in major or minor heads of tax. And there would be no corresponding entry in Electronic Credit Ledger of the taxpayer.

#### **8. On selection of RFD-04 (Provisional Refund Order) option do I need to fill details of payment?**

Yes. "Payment Advice Number and Payment Advice Date" would be available as **mandatory** field.

#### **9. On selection of RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) option, can I fill in details of amount in-admissible?**

Tax officer need not enter any amount in row "Refund Amount in-admissible" if there is no amount to be re-credited.

In case, there is any amount of in-admissible refund in the order issued which is to be re-credited, you need to fill details of that amount in the row "Refund Amount in-admissible" under major and minor heads of tax. Based on the amount entered, there would be corresponding credit entries of such amounts in Electronic Credit Ledger of the taxpayer, if the amount has been debited at the time of filing refund application.

## **10. What is significance of amount in-admissible?**

Refund Amount in-admissible" under major and minor heads of tax, entered by tax official are credited to Electronic Credit Ledger of the taxpayer.

## **11. On selection of RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) option do I need to fill details of payment?**

You would need to fill details of payment only if any payment of refund is made while issuing the order. Therefore "Payment Advice Number and Payment Advice Date" would be available as an **optional** field.

## **12. What steps need to be taken if while issuing final refund order (in case where provisional refund has been granted) it is found that the remaining amount of refund is less than the amount of refund rejected or in-admissible?**

If at the time of issuing final refund order it is found that excess provisional refund had been granted to the taxpayer, the excess amount of such refund already paid is to be transferred in liability/Demand and Collection Register through DRC-07 so that the same may be recovered. This is to be done manually by the proper officers. System would not generate any liability.

## **13. Can I update details of Refund Orders issued manually for any Jurisdiction?**

No. You can update details of Refund Orders issued manually only for GSTIN under your jurisdiction.

## **14. From where I can view the orders which are processed?**

You can navigate to **Refund > Refund > View Submitted Orders** to view all the orders which are processed.

# FAQs > Processing the Refund Application (Form GST RFD-01)

## General

### 1. How can I process refund applications filed by the taxpayer?

| Refund Application Filed by Taxpayer          | Form Name                    | Processing of Refund Application  | View Submitted Orders   | Processing by Tax Official   |
|---|------------------------------|---|---|--|
| Filed before 26 <sup>th</sup> Sep, 2019       | RFD-01B                      | Navigate to <b>Refund &gt; Refund &gt; RFD- 01B: Enter Refund Processing Detail</b> | Navigate to <b>Refund &gt; Refund &gt; View Submitted Orders</b>                                | Notices are manually issued by the Tax Official and are not available on the GST Portal for taxpayers to view.<br><br>Orders are issued manually and it will be updated on the system through RFD 01B functionality. |
| Filed on and after 26 <sup>th</sup> Sep, 2019 | RFD-2,3,4,5,6,7,8 and PMT-03 | Navigate to <b>Dashboard &gt; Refund Tab &gt; Search ARN &gt; Case Details page</b> | Navigate to <b>Dashboard &gt; Refund Tab &gt; Search ARN &gt; Case Details page &gt; Orders</b> | The functionality to issue online deficiency memo, acknowledgment, notices, orders etc. and reply to Show Cause Notice by Tax Official is now available on GST Portal for taxpayer to view.                          |

### 2. What are the pre-conditions to process the refund application?

Listed below are the pre-conditions to process the refund application:

1. Refund application has been filed and ARN has been generated.
2. Refund Processing Officer has the jurisdictional authority over the taxpayer.

### 3. What are the steps involved in processing the refund application?

the Dashboard of Tax Official as pending work item.

2. The refund application filed by the taxpayer has to be processed by the Refund Processing Officer.

3. Refund Processing Officer will scrutinize the application and attachments filed by the taxpayer.

- On the basis of scrutiny of the refund application and attachments filed by the taxpayer, if the refund application is found to be complete in all aspects, Acknowledgement in **Form GST RFD-02** will be issued by the Refund Processing Officer, within 15 days from the date of filing of the refund application. (except the refund application in Form GST RFD-01 filed under the category of Excess Balance in Electronic Cash Ledger)
- System by default generate acknowledgement in Form GST RFD-02 for the refund application in Form GST RFD-01 filed under the category of Excess Balance in Electronic Cash Ledger
- On the basis of scrutiny of the refund application and attachments filed by the taxpayer, in case, any deficiencies are noticed in refund application, Deficiency Memo will be issued in **Form GST RFD-03** on the refund application by the Refund Processing Officer. In case of issue of Deficiency Memo in Form GST RFD-03, there would be auto re-credit of refund claimed amount in Electronic Cash/ Credit Ledger, if the ledger has been debited at the time of filing refund application. In this case, the taxpayer need to file a fresh refund application for the same period again, if needed, after rectification of the deficiencies mentioned in deficiency memo.

4. Refund Processing Officer can issue an online notice in **Form GST RFD-08**, for rejection of whole or part of amount claimed as refund, if the amount being claimed as refund is considered in-admissible.

5. Taxpayer is required to furnish reply to the notice (issued in Form GST RFD-08) in **Form GST RFD-09** online on GST Portal, within 15 days of receipt of such notice. If the tax payer doesn't reply to the show cause notice within 15 days, then the status of the refund application will be changed to "Pending for Order-Reply not received" and the Refund Processing Officer can proceed to issue the final order.

6. Tax Official may issue Provisional Refund Order in **Form GST RFD-04** within 7 days from the date of acknowledgement for up to 90% of the refund amount claimed, if the tax payer is eligible to get provisional refund.

Refund Processing Officer can issue Provisional Order in **Form GST RFD-04** in following cases:

- Refund in case of export of services with payment of tax
- Refund of accumulated ITC in case of export of goods/services under Bond/LUT without payment of integrated tax.
- Supplies made to SEZ Unit/SEZ Developer with payment of Tax
- Supplies made to SEZ Unit /SEZ Developer without payment of Tax

7. Refund Processing Officer will issue Refund Sanction/ Rejection Order in **Form GST RFD-06**.

**Note:**

- In case of refund applications, in which provisional refund order has been issued in **Form GST RFD-04**, the final order **Form GST RFD-06** will quantify the total sanctioned amount out of the claimed amount and the net balance amount will be sanctioned by issuing Form GST RFD-06, after further verification and examination of the application by the Tax Official.
- In case of complete adjustment of refund, Refund Processing Officer may issue it via Form GST RFD-06.

8. Payment Order needs be issued in **Form GST RFD-05** after issuance of **Form GST RFD-04** or **Form GST RFD-06** in case of sanction of refund.

**Note:** In cases where both, provisional refund in Form GST RFD-04 and final refund in Form GST RFD-06 are issued, separate Payment Orders in Form GST RFD-05 needs to be issued against both Form GST RFD-04 and Form GST RFD-06.

9. If Refund Processing Officer wants to withhold order for refund amount sanctioned in Form GST RFD-06, he/she need to issue Form GST RFD-7A, for withholding of refund order. For releasing the refund withheld via Form GST

in Form GST RFD-05.

10. Order for re-credit of the amount to Electronic Cash or Credit ledger on rejection of refund claim (**Form GST PMT-03**) is required to be issued in case if

- the ledger has been debited at the time of filing refund application for such amount and
- refund is rejected for such amount by officer by issue of an Order in Form GST RFD-06.

11. In case, payment order could not be processed, due to bank account errors, the taxpayer need to update the bank account details again. After up-dation of bank account by taxpayer and validation of account details by the single disbursement authority Public Financial Management System (PFMS), Form GST RFD-05 is required to be re-issued by tax officials for disbursement of refund. Click **Reissuance of Payment Order (GST RFD-05) Action required from tax officer** hyperlink.

## Processing Refund Applications

### 4. From where can I process the refund application filed by the taxpayer?

Login to the GST Portal. Navigate to **Dashboard > Refund** tab to process the refund application filed by the taxpayer.

### 5. What are the various tabs available to the Tax Official while processing the refund application filed by the taxpayer?

Listed below are the various tabs available to the Tax Official while processing the refund application filed by the taxpayer:

1. Applications: To view filed refund application by the taxpayer
2. Notice/ Acknowledgement: To issue notices to the taxpayer
3. Replies: To view the replies filed by the taxpayer
4. Orders: To issue orders on the refund application of the taxpayer
5. Reference: To uploaded additional document related to processing of refund application
6. Audit History: To view audit history related to processing of refund application

### 6. From where can I view the refund application filed by the taxpayer?

Login to the GST Portal. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > APPLICATIONS** option.

### 7. What are the various status while processing refund application?

Listed below are the various status while processing refund application:

1. **Acknowledged**: When Refund Processing Officer issues Acknowledgement in **Form GST RFD-02**
2. **Deficiency Memo Issued**: When Refund Processing Officer issues Deficiency Memo in **Form GST RFD-03**
3. **Pending for Processing**: When taxpayer files refund application and the same is pending for processing by Refund Processing Officer
4. **Provisional Order Issued**: When Refund Processing Officer issues Provisional Order in **Form GST RFD-04**
5. **Pending for Order-Reply Received**: When taxpayer replies in **Form GST RFD-09** to SCN issued by Tax Official in **Form GST RFD-08**
6. **Pending for Order-Reply not Received**: When taxpayer doesn't reply in **Form GST RFD-09** to SCN issued by Tax Official in **Form GST RFD-08** within the time limit provided
7. **Refund Applications Withheld**: When Refund Processing Officer issues refund withheld order in **Form GST RFD-07 (Part B)**.

claimed by the taxpayer

10. **Refund Sanctioned Partially:** When Refund Processing Officer issues **Form GST RFD-06** and Refund sanctioned is less than the amount claimed by the taxpayer

11. **Show Cause Notice Issued:** When Refund Processing Officer issues Show Cause Notice in **Form GST RFD-08** for seeking any clarification to the taxpayer

## Issuing Notices and Acknowledgement

### 8. What is the time frame for issuance of acknowledgement in Form GST RFD-02 or deficiency memo in Form GST RFD-03?

After filing of refund application by the taxpayer, the Refund Processing Officer must issue acknowledgement in **Form GST RFD-02** within 15 days, if the application is complete in all respects. If the application is found to be deficient, then he may issue deficiency memo in **Form GST RFD-03**.

### 9. Can I view the deficiency memos which were issued earlier for the same ground of refund application to the taxpayer?

Yes, you can view all the deficiency memos which were issued, earlier for the same ground of refund application, within one Financial Year (based on ARN filing date), for any tax period. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > NOTICE/ ACKNOWLEDGEMENT** option to view the deficiency memo issued earlier to the taxpayer.

### 10. From where can I issue notice to the taxpayer while processing the refund application filed by the taxpayer?

Login to the GST Portal. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > NOTICE/ ACKNOWLEDGEMENT** option.

### 11. What is the time frame for a taxpayer to reply to the notice issued by the Tax Official while processing the refund application filed by the taxpayer?

Taxpayer need to reply to the notice within 15 days from the date of service of notice to give explanations and submit documents regarding the discrepancies mentioned in the notice.

### 12. Does a taxpayer get any intimation about the notice or order issued to them?

Taxpayer will get intimation about all notices and orders issued to him/her through SMS and e-mail on their registered mobile number and email ID.

### 13. From where can I view the reply filed by the taxpayer while processing the refund application?

Login to the GST Portal. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > REPLIES** option.

## Issuing Orders



## filed by the taxpayer?

If the tax payer doesn't reply to the show cause notice within 15 days, then the status of the refund application will be changed to "Pending for Order-Reply not received" and the Refund Processing Officer can proceed to issue the final order.

## 15. From where can I issue order to the taxpayer while processing the refund application filed by the taxpayer?

Login to the GST Portal. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > ORDERS** option.

## 16. Provisional Order in Form GST RFD-04 is applicable for which refund applications?

Provisional Order in Form GST RFD-04 is applicable in case of following refund applications:

- Refund on account of Export of Services with Payment of Tax
- Refund on account of Export of Goods/ Services without Payment of Tax
- Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (With Payment of Tax)
- Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (Without Payment of Tax)

## 17. Should I issue PMT-03 for the amount rejected in Deficiency Memo?

No. You need not issue PMT-03 for the amount rejected in Deficiency Memo. In case of issue of Deficiency Memo, there would be auto re-credit of refund claimed amount in Electronic Cash/ Credit Ledger of the taxpayer, if the ledger has been debited at the time of filing refund application.

## 18. What will happen once a deficiency memo is issued to the taxpayer?

Once a deficiency memo is issued, taxpayer need to file a fresh refund application with distinct ARN. Tax Official can issue a deficiency memo, when there is any deficiency noticed in the refund application filed by the taxpayer.

Tax Official need not issue Form GST PMT-03 for the amount rejected via issuance of Deficiency Memo. In case of issue of Deficiency Memo, there would be auto re-credit of refund claimed amount in Electronic Cash/ Credit Ledger of the taxpayer, if the ledger has been debited at the time of filing refund application.

## Form GST PMT-03 – Sanctioned Amount

### 19. For which refund applications is Form GST PMT-03 for refunding sanctioned amount applicable?

Form GST PMT-03 is issued to credit refund sanctioned amount in Electronic Credit Ledger of the taxpayer. It can be issued in case of following refund applications:

- On account of Assessment/ Provisional Assessment/ Appeal/Any other order
- Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- Excess payment of tax
- Any other (specify)

Remaining sanctioned amount in Form GST PMT-03 is the amount left to be disbursed/credited (to the taxpayer), once the final order in Form GST RFD-06 is issued.

Remaining sanctioned amount in Form GST PMT-03 = Total sanctioned amount in Form GST RFD-06 – [Sum of (part of sanctioned amount re-credited using all previous Form GST PMT-03 for a particular ARN) + Sum of (part of sanctioned amount disbursed using all previous Form GST RFD-05 for a particular ARN)]

**Example:**

Out of Rs. 100, if Rs.40 is rejected in Form GST RFD-06, then the amount that can be sanctioned is Rs.60.

- Out of this Rs.60, if Form GST RFD-05 is issued for Rs. 20, then Form GST PMT-03 for sanctioned amount can be issued for Rs. 60- Rs. 20= Rs. 40 maximum.
- Out of this Rs. 60, if Form GST RFD-05 is issued for entire Rs. 60, then Form GST PMT-03 for any amount cannot be issued.
- Out of this Rs. 60, if Form GST RFD-05 is not issued, then Form GST PMT-03 for sanctioned amount can be issued for maximum Rs. 60.
- Out of this Rs. 60, if Form GST PMT-03 for sanctioned amount is already issued for Rs. 40 and Form GST RFD-05 is not issued, then next time Form GST PMT-03 for sanctioned amount can be issued for maximum Rs. 20.

## **21. What if the Tax Official is not satisfied with the reply filed by taxpayer in Form GST RFD-09, for the notice issued by Tax Official in Form GST RFD-08?**

If taxpayer fails to submit proper explanation, within due date or extended due date, Refund Processing Officer can still issue, Refund Rejection/ Sanction Order.

The taxpayer need to submit proper explanation while replying in Form GST RFD-09, for the reasons/issues mentioned by Tax Official in notice issued in Form GST RFD-08. The Tax Official will consider the reply filed by the taxpayer. In case, the taxpayer does not reply to the notice within the stipulated time or the Tax Official is not satisfied with the reply filed by the taxpayer, he may proceed further to issue Refund Rejection/ Sanction Order in Form GST RFD-06, for sanctioning the amount of refund in whole or part or rejecting the said refund claim, respectively.

## **22. What can be done if it is found at the time of verification that taxpayer was not eligible for the refund provisionally sanctioned to him?**

In case, the amount released by provisional refund order (Form GST RFD 04) is more than the amount sanctioned vide Order, in such case, demand proceeding for such erroneous refund can be initiated under Section 73/74 by the tax official against the taxpayer. Any recoverable amount will be taken care by the Tax Official through Assessment module with creation of a separate case ID.

## **23. I am not able to issue Form GST RFD-05. Why?**

You cannot issue Form GST RFD-05 to the taxpayer, in cases of failure of Bank account validation from PFMS. In such scenario, taxpayer needs to update their bank account by navigating to **Services > Refunds > Track Application Status > UPDATE BANK ACCOUNT** on the GST Portal. Once the bank account is updated by the taxpayer, you will be able to issue Form GST RFD-05.

## **24. What is the process of withholding the refund application?**

If Refund Processing Officer wants to withhold order for Form GST RFD-06, he/she will issue Form GST RFD-7A for withholding refund order. For releasing the order withheld in Form GST RFD-7A, he/she will have to issue Form GST

## **25. What is the process of releasing the refund amount withheld through issuance of Form GST RFD-7A?**

If Refund Processing Officer wants to release the amount withheld through issuance of Form GST RFD-7A, he/she will have to first issue Form GST RFD-7B. Only after the release order is issued, can payment advice in Form GST RFD-05 or Form PMT-03, for re-crediting the refund amount to respective ledger can be issued for sanctioned amount

## **26. How many times the Proper Officer issue Form GST RFD-07A withheld order?**

Form GST RFD-07A withheld order can be issued only once, even if Refund Processing Officer has withheld partial or complete amount of refund sanctioned in Form GST RFD-06

## **27. Can I issue Form GST RFD-7B (Release Order) without issuing Form GST RFD-07A (Withhold Order)?**

No, for issuing Form GST RFD-07B (Release Order), you need to first issue Form GST RFD-07A (Withhold Order) and follow relevant rules in the matter.

## **28. From where can I add additional documents related to processing the refund application?**

Login to the GST Portal. Navigate to **Dashboard > Refund tab > Search ARN > Select ARN > REFERENCES** option. The documents which are only for the reference of the Tax Officials/ department needs to be added by Tax Official in "References" section. The documents added in this section will not be visible to the taxpayers.

# **Viewing Audit History**

## **29. From where can I view the audit history while processing the refund application?**

To view the history details or action taken on refund application filed by taxpayer, navigate to **Dashboard > Refund tab > Search ARN > Select ARN > Audit History** option.

# **ICEGATE system validation of Invoices**

## **30. During which stage ICEGATE system validation of invoices takes place?**

When Form GSTR-1 is filed by the taxpayer and the taxpayer's export ledger balance is positive, then the invoices are sent to ICEGATE system for validation. The taxpayer only files statement 3 excel with the refund application. The status of the invoices will be shown as validated, if invoices are validated from ICEGATE System, otherwise it is shown as pending validation.

**Note:** The status of the invoices in the statement 3 will be shown/ populated, as available on GST System on the date of filing of the refund application by the taxpayer. If the invoices are validated by that date, then it will be shown as validated (to the tax official), otherwise it will be shown as pending.

## **31. What is the relevance of ICEGATE system validation?**

which refund is filed) facilitates the tax officers for the quick review of the outcomes of the invoice validations at ICEGATE system.

### **32. Where can I view the status of invoices validated by ICEGATE system?**

The status of invoice validations performed at the ICEGATE system will be auto populated in the statement 3 of the excel. Tax Officer needs to download statement 3 excel to view the status of validations of invoices.

### **33. What are the statuses displayed to tax officers after ICEGATE system validation of the invoices?**

Listed below are the statuses displayed to tax officers after ICEGATE system validation of the invoices:

- Validated - When ICEGATE system validates the invoice details with no error, then the status is displayed as Validated.
- Pending - When no response is received or invoices are yet to be processed from ICEGATE system, then the status will be displayed as Pending.

**Note:** The status of the invoices in the statement 3 will be shown/ populated, as available on GST System on the date of filing of the refund application by the taxpayer. If the invoices are validated by that date, then it will be shown as validated (to the tax official), otherwise it will be shown as pending.

### **34. When will the ICEGATE system display status of invoice validation as pending?**

When no response is received or invoices are yet to be processed from ICEGATE system, then the status of such invoices will be displayed as Pending.

### **35. When no response is received from ICEGATE, will the system allow the taxpayer to enter the invoice details in the Refund of ITC on Export of Goods and Services without payment of taxes?**

The taxpayer can enter invoice details only in the below two cases:

- If it is validated by ICEGATE system
- It is pending at ICEGATE system for processing the invoices

They will not be able to enter the invoices in the statement 3, if ICEGATE system validation fails.

**Note:** When Form GSTR-1 is filed by taxpayer and their export ledger balance is positive, then invoices will be sent to ICEGATE system. Further if it is validated/ pending by ICEGATE system, then the taxpayer will be able to enter such invoices.

### **36. Will the taxpayer be informed when invoices are returned from ICEGATE system after validation?**

The taxpayer has the option to view on the GST portal, the invoices which are rejected during validation at the ICEGATE system. To view the rejected invoices, taxpayer need to navigate to **Services > Refunds > Track status of invoice data to be shared with ICEGATE** option.

[Click here to know more about it.](#)

Taxpayer have to amend such rejected invoices by entering correct details with respect to Shipping Bill number, Shipping Bill date, Port Code etc. and file (amend) it in their (subsequent) Form GSTR-1. After amending the erroneous invoices,

## **Refund Application Withdrawn by the Taxpayer**

### **37. Can taxpayers withdraw their filed refund application on the GST Portal?**

Yes, taxpayers can withdraw their filed refund application on the GST Portal. Refund Application can be withdrawn till the status of refund application is "Acknowledged". After that, refund application cannot be withdrawn.

### **38. What will happen once taxpayers withdraw their filed refund application on the GST Portal?**

Once a Refund Application has been filed by the taxpayer, taxpayer will not be able to take any further action on the refund application. On successful withdrawal of refund application, the Electronic Cash/Credit Ledger debited at the time of filing refund application will be credited back. In case of withdrawal of refund application, taxpayer will be able to file a fresh refund application for the same/part thereof/clubbing with different period again. The facility to file refund application for the selected period and refund type would be available as if the refund application was never filed by the taxpayer.

### **39. Can a Tax Official take any action on the refund application after it has been withdrawn by a taxpayer on the GST Portal?**

No further action can be taken by the Tax Official in case a refund application has been withdrawn by the taxpayer.