

CHECKLIST FOR GST REFUND

- Refund Application in FORM GST RFD-01.
- Acknowledgement of Refund FORM GST RFD-02.
- Declaration/ Statement/Undertaking/ Certificates filed online by the taxpayer.
- Other Supporting documents additionally uploaded by the taxpayer alongwith the refund application.
- Copy of electronic ledger of the concerned period(cash or credit as per requirement).
- Calculations made in case of "Refund of ITC accumulated due to inverted tax structure" (calculation of the admissible refund of accumulated ITC in this situation from the prescribed formula for maximum refund amount permissible in accordance with Rule 89 (5) of the CGST Rules).
- In case of "On Account of Assessment/ Provisional Assessment/Appeal/Any other order", all orders related to the refund.
- A certificate of the Chartered Accountant as per Rule 89(2)(m) that states "A Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds **two lakh rupees**".
- Details of any outstanding demand.
- The documents submitted by the applicant have been checked and found to be in order. The case is fit for refund and accordingly it is recommended for refund of Rs _____.