# Annexure-A

15. Turnover of zero-rated supply of goods and services shall have the same meaning as defined in rule 89(4).

**Annexure**

| S. No. | Type of Refund | Statement/Declaration/Undertaking/ Certificates/ Supporting documents |
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| 1. | Exports of services-with payment of tax | b. Statement 2 (Statement of Outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1.<br>b. Declaration E (Declaration of non-prosecution) and Undertaking B. |
| 2. | Exports of goods/ services- without payment of tax (accumulated ITC) | e. Statement 3 (Statement of outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1.<br>f. Statement 3A (Calculation of refund amount):<br>• Column 1 to be based on supplies reported in Table 6A of FORM GSTR 1.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B.<br>• Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B.<br>g. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>h. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking A and B.<br><br>Other Supporting documents: in case of export of goods made through non-EDI ports, copy of Shipping bill. |
| 3. | Refund of ITC unutilized on account of accumulation due to inverted tax structure | b. Statement 1A (Statement of inward and outward supplies):<br>• to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>• to be based on supplies reported in Table 6A of FORM GSTR-1.<br>c. Statement 1 (Calculation of refund amount): Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B.<br>d. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>e. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking B. |
| 4. | On account of supplies made to SEZ units/ SEZ developer (without payment of tax) | b. Statement 5 (Statement of outward supplies): to be based on supplies reported in Table 6B of FORM GSTR-1.<br>c. Statement 5A (Calculation of refund amount):<br>• Column 1 to be filled as reported in Table 6B of FORM GSTR 1.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B.<br>• Column 3 to be filled as reported in table 3.1 of FORM GSTR-3B. |

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| | | d. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>d. Declaration A (declaration regarding eligibility of input tax credit), Declaration B (declaration regarding collection of tax from the Special Economic Zone unit or developer), Declaration E (Declaration of non-prosecution) and Undertaking A.<br>e. Proof of payment (in case of supply of services) |
| 5. | On account of supplies made to SEZ units/ SEZ developer (with payment of tax) | a. Statement 4 (Statement of outward supplies): to be based on supplies reported in Table 6B of **FORM GSTR-1**.<br>b. Declaration B (declaration regarding collection of tax from the Special Economic Zone unit or developer), Declaration E (Declaration of non-prosecution) and Undertaking B.<br>c. Proof of payment (in case of supply of services) |
| 6. | ITC accumulated due to inverted tax structure where ITC accumulated involves supply made on account of concessional rate notifications<br><br>[clause (ii) of first proviso to section 54(3)] | a. Statement 1B (Statement of outward supplies):<br>a. to be based on supplies at concessional rate reported in Table 4 of **FORM GSTR-1**.<br>b. details of shipping bill/bill of export and EGM in respect of said outward supplies filed by the recipient to be filled.<br>**b.** Statement 1 (Calculation of refund): Column 3 to be based on supplies reported in Table 3.1 of **FORM GSTR-3B.**<br>c. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>d. Declaration A (declaration regarding eligibility of input tax credit) and Undertaking B. |
| 7. | Export of electricity without payment of tax (accumulated ITC) | a. Statement 3 (Statement of outward supplies): to be based on supplies reported in Table 6A of **FORM GSTR-1**.<br>b. Statement 3A (Calculation of refund amount):<br>• Column 1 to be based on supplies reported in Table 6A of **FORM GSTR 1**.<br>• Column 2 to not exceed the value of Net ITC available as reported in Table 4C of **FORM GSTR-3B.**<br>• Column 3 to be based on supplies reported in Table 3.1 of **FORM GSTR-3B**.<br>c. Statement 3B (Statement of invoices for export of electricity)<br>d. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>e. Undertaking A and Undertaking B<br>f. Statement of scheduled energy for electricity exported by the Generation Plants (in format attached as Annexure 4). |
| 8. | Refund to supplier of tax paid on deemed export supplies | a. Statement 5B (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>b. Declaration C (Declaration in respect of exports deemed by supplier) and Undertaking B. |

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| | | c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2).<br>d. Documents required under notification No. 49/2017-Central Tax dated 18.10.2017. |
| 9. | Refund to recipient of tax paid on deemed export supplies | a. Statement 5B (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed.<br>b. Declaration C (Declaration in respect of deemed exports by recipient) and Undertaking B.<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2).<br>d. Documents required under circular No. 14/14/2017-GST dated 06.11.2017. |
| 10. | Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa | a. Statement 6 (Statement of details of transactions considered as intra-State/inter-State earlier and subsequently)<br>b. Undertaking B |
| 11. | Refund of excess payment of tax | a. Statement 7 (Statement of invoices where excess payment of tax is made)<br>b. Undertaking B<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees(Annexure 2)<br>c. Documents required under circular No. 14/14/2017-GST dated 06.11.2017 |
| 12. | Refund on account of assessment/assessment/appeal/ any other order | a. Undertaking B<br>b. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees(Annexure 2)<br>c. Reference number of the order<br>d. copy of the Assessment/Provisional Assessment/Appeal/Any Other Order<br>e. Reference number/proof of payment of pre-deposit made earlier for which refund is being claimed |
| 13. | Refund on account of any other ground or reason | a. Undertaking B<br>b. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees (Annexure 2)<br>c. Documents in support of the claim |
| 14. | Refund to unregistered person | a. Statement 8 (Statement of invoices in respect of which refund is being claimed)<br>b. Undertaking B<br>c. Declaration D (declaration regarding passing of incidence of tax to another person), if amount claimed does not exceed two lakh rupees Or CA certificate details if amount claimed exceeds two lakh rupees(Annexure 2)<br>c. Certificate issued by supplier as per rule 89(2)(kb). |
| 15. | Refund of additional Integrated Tax (IGST) paid on account of upward | a. Statement 9A (Statement of export invoices)<br>b. Statement 9B (Details of debit/credit notes/supplementary invoice issued for export of goods)<br>c. Copy of shipping bill or bill of exports; |

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| | revision in price of the goods subsequent to exports | d. Copy of original invoices;<br>e. Copy of contract/ other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports;<br>f. Copy of the original invoices as well as relevant debit note(s)/ supplementary invoices;<br>g. Proof of payment of additional IGST and applicable interest and details of the relevant **FORM GSTR-1/ FORM GSTR-3B** furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant;<br>h. Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;<br>i. A certificate of a practising chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export. |

59. In the principal rules, in **FORM GST RFD-07,** after the word, letters and figure "**FORM GST RFD-07**", for the brackets, words and figures "[See Rules 92(2) and 96(6)]", the brackets, words and figures "[See rule 92(2)]" shall be substituted.

60. In the principal rules, with effect from the 1st day of April 2027, for the **FORM GST DRC-01**, the following Form shall be substituted, namely: -

"**FORM GST DRC – 01**

[See rule 100 (2) & 142(1)(a)]

Reference No. Date:

To,

.. ……..GSTIN/Tem. ID

……Name

……..Address

Proceeding under which SCN is issued ***<Select from drop down as per Annexure A>***_____Reference No.

Tax Period(s)_____ FY …….. Act

Whether DRC-01A issued_(Y/N)_

(if Y, DRC-01A Reference No.)_____