

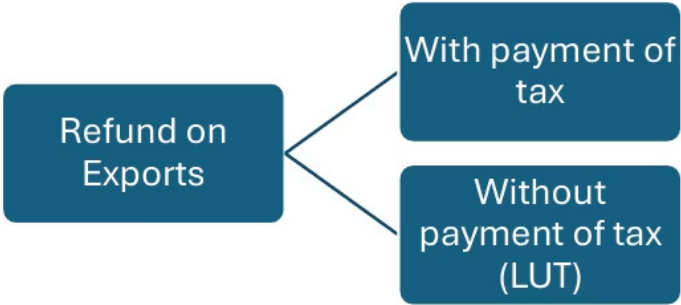
EXPORTERS GST REFUND PLAYBOOK (WITH & WITHOUT LUT)

EXPORT OF SERVICES

Export of services under GST means supplying services where:

- Supplier is in India
- Recipient is located outside India
- Place of supply is outside India
- Payment is received in convertible foreign exchange or Indian Rupees wherever permitted by RBI
- Supplier and recipient are not related or if related, the transaction is at arm's length

Note: Export of services are zero rated supplies



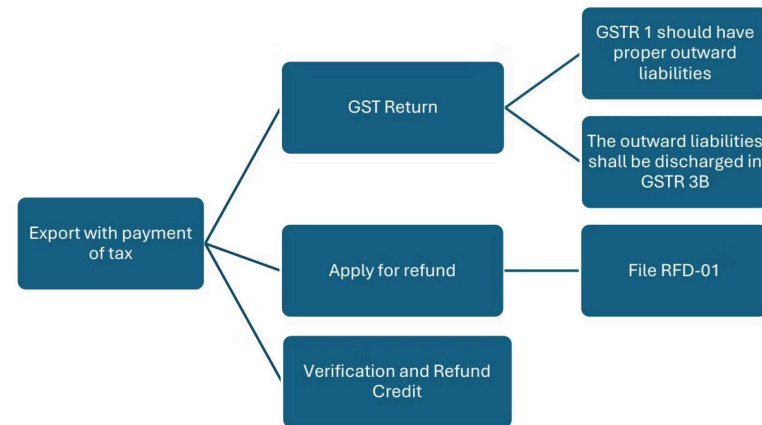
A) EXPORTS WITH PAYMENT OF TAX

Example:

If you export a product for Rs.100 and if the tax rate is 18%. The goods were purchased for Rs.60 and Rs.12 is available as ITC. Since the GST payable is 18 and ITC available is 12, the amount to be paid is Rs.6. Now Rs.6 can be paid in two ways:

1. Accumulated ITC
2. Cash ledger

When you pay Rs.6, the refund of Rs.18 will come to your bank account within 30 days.





1. CONDITIONS TO BE FULFILLED WITH GSTR:



Login to the GST Portal



Go to Services >>> Returns >>> Return Dashboard



Select GSTR 1 i.e. Details of outward supplies of goods or services



Choose 6A – Export Invoices



Provide Required Information

- Invoice Date
- Invoice Number
- Invoice Value (Taxable value plus IGST)
- Supply Type is Inter-State
- GST Payment
- Without payment of tax is for LUT
- With payment of tax is to be chosen
- Provide Taxable Value and Integrated Tax will be automatically computed
- Save all the information



Enter 12 – HSN-wise summary of outward supplies



File after entering the details



Important Notes:

- ✓ Even decimal values are important.
- ✓ Double check if liabilities are discharged in proper way

Exports- Add Details

• Indicates Mandatory Fields

Invoice No. *

Invoice Date *

DD/MM/YYYY



Port Code

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date



Total Invoice Value (₹) *

Supply Type

Inter-State

GST Payment *

With Payment of Tax



Item Details

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	
0%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
0.25%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
3%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
5%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
12%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
18%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	
28%	<input type="text"/> ₹0.00	<input type="text"/> ₹0.00	

BACK

SAVE

2. FILE REFUND APPLICATION (FORM RFD-01)



1. Initiate Application

Login to GST Portal

Go to Services >>> Refunds >>> Application for Refund

Select Export of Services with payment of tax

Select one of the Refund type.

Select the Tax Period ▪ Cannot claim refund pertaining to period before 2 years ▪ If you haven't claimed for earlier periods, make a blank refund application



2. Prepare Details Offline

Go to Services >>> Refund >>> My saved/Filed applications

Click on Click to upload details of Export of services

Download offline utility

Fill all the details and convert to Json file and upload in here



3. Provide Financial and Supporting Documents

Provide Bank Account Number and Details of Bank Account

Upload the following documents:

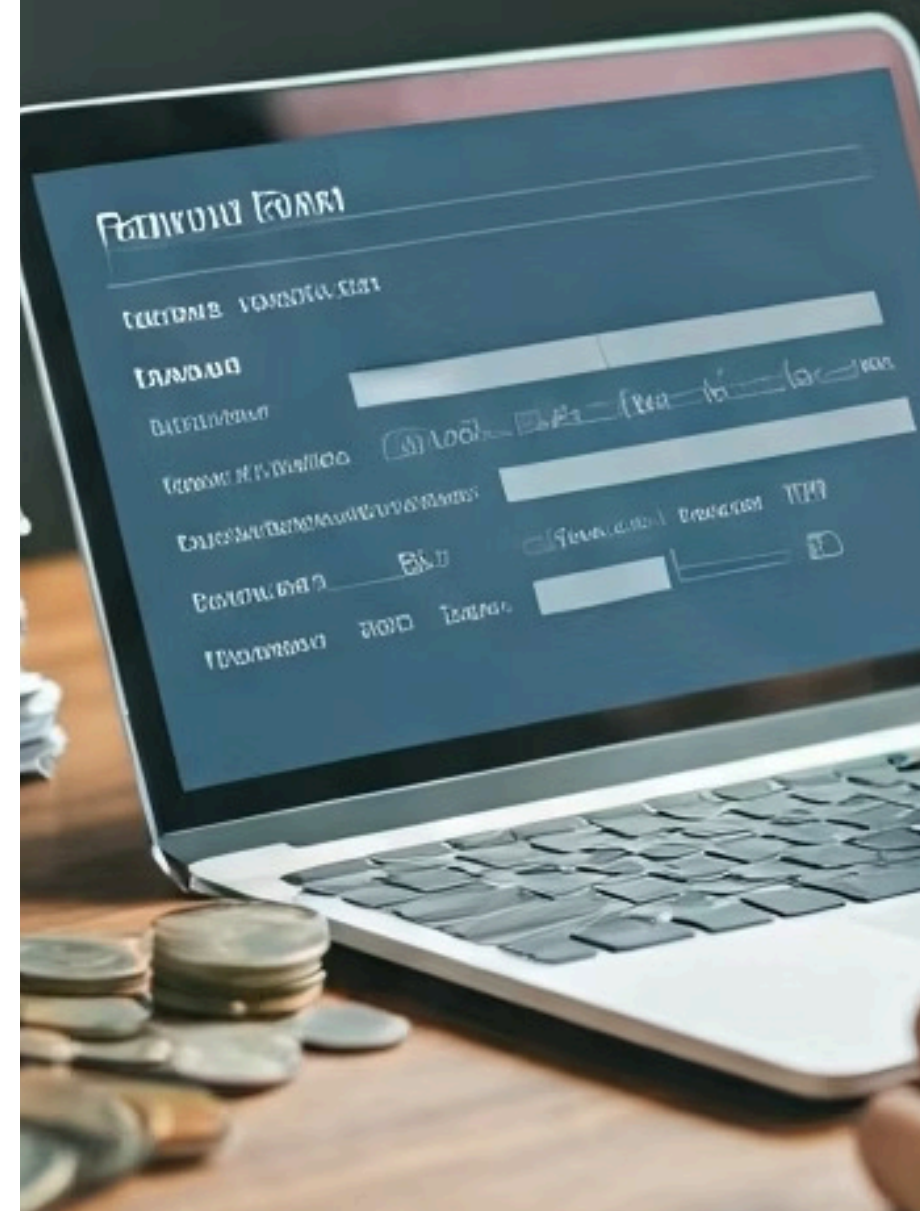
- Export Invoices
- BRC/FIRC
- GSTR 1
- GSTR 3B
- GSTR 2B
- Declaration – Rule 89(2)(I)
- Statement of Invoices (Annexure 1)
- CA Certificate – Rule 89(2)(m) ▪ Required only if refund amount > ₹2,00,000 and applicant is not govt/PSU
- ITC Balance on the date
- ITC Balance at the beginning of FY

You may upload 15 supporting documents and each must not be higher than 5 MB



4. Finalize Application

Save



3. VERIFICATION & REFUND CREDIT



The refund application is reviewed by a **GST officer**



If found valid, the refund of **IGST paid** is credited to your **registered bank account**



You can track status under: **Refunds → Track Application Status**

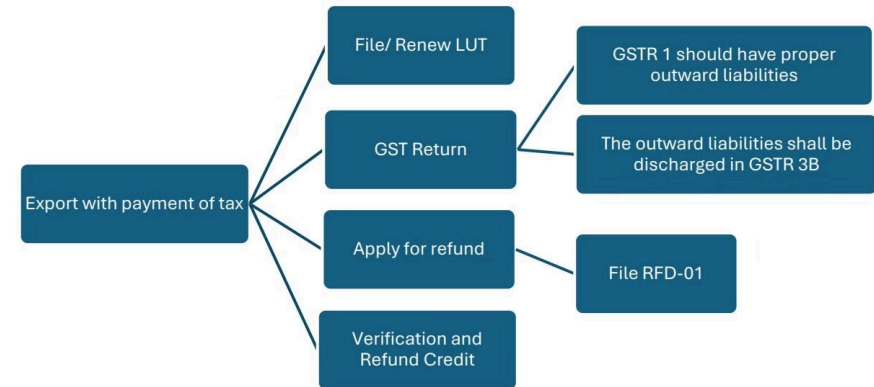


Refund must be processed within **60 days** (or interest @6% becomes payable)

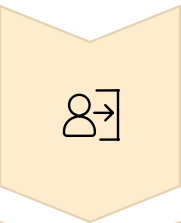
B) EXPORTS WITHOUT PAYMENT OF TAX

Example:

Because you are exporting without payment of tax (i.e., you chose LUT), you do not charge any GST on your export invoice. The customer pays only ₹100. Also, since you didn't charge GST, there is no output tax liability. But you're left with accumulated ITC of ₹12. You're eligible to claim a refund of the ₹12 ITC you couldn't use.



1. FILE/RENEW LUT



Login to GST Portal

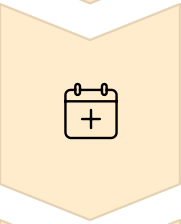


Services >>> User Services >>> View my submitted LUT

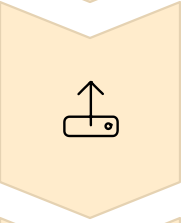


Select Application Type as Letter of Undertaking

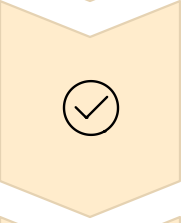
If submitted before, select the period and download earlier LUT



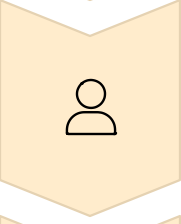
Select LUT Applied for financial year



If previous LUT available, upload it in the portal



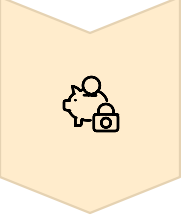
Check towards the three declarations



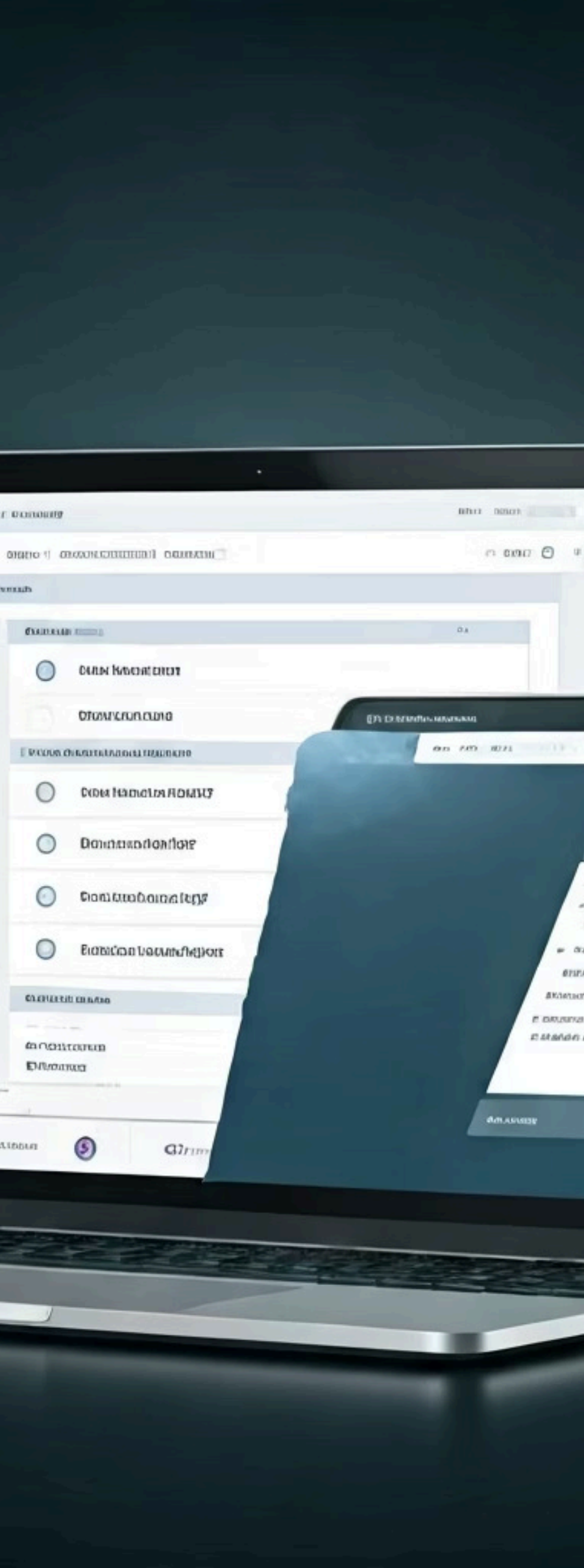
Provide Witness Details



Select Authorized signatory and their Place



Save and sign either through DSC/EVC



2. GST RETURNS FOR EXPORTS WITHOUT PAYMENT

- 1

Login to the GST Portal
- 2

Go to Services >>> Returns >>> Return Dashboard
- 3

Select GSTR 1 i.e. Details of outward supplies of goods or services
- 4

Choose 6A – Export Invoices
- 5

Provide Required Information


 - Invoice Date
 - Invoice Number
 - Invoice Value (Taxable value)
 - Supply Type is Inter-State
 - GST Payment - Without payment of tax is for LUT
- 6

Provide Taxable Value
- 7

Save all the information
- 8

Enter 12 – HSN-wise summary of outward supplies
- 9

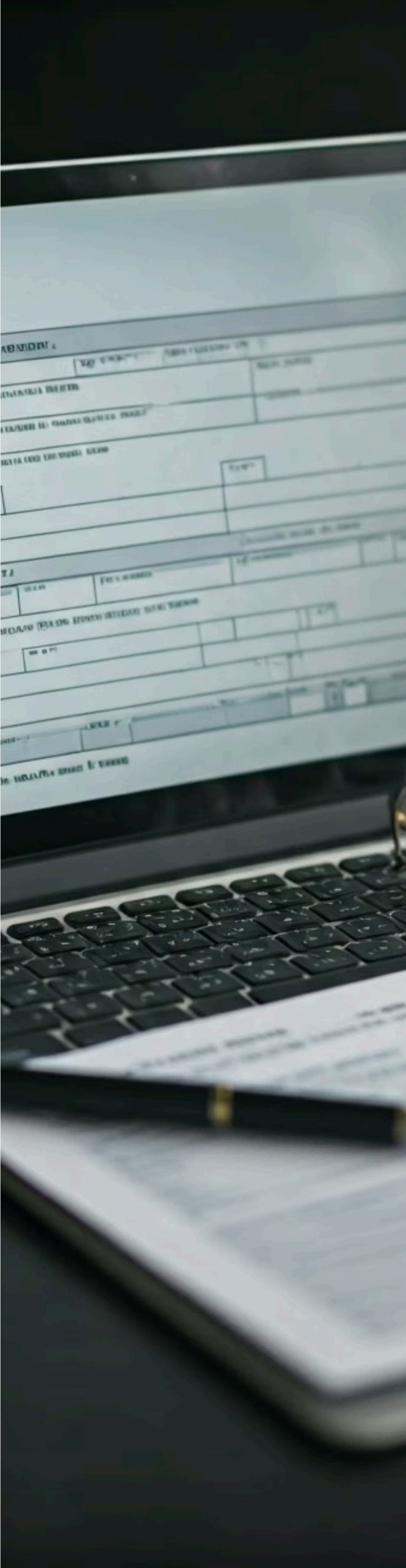
File after entering the details



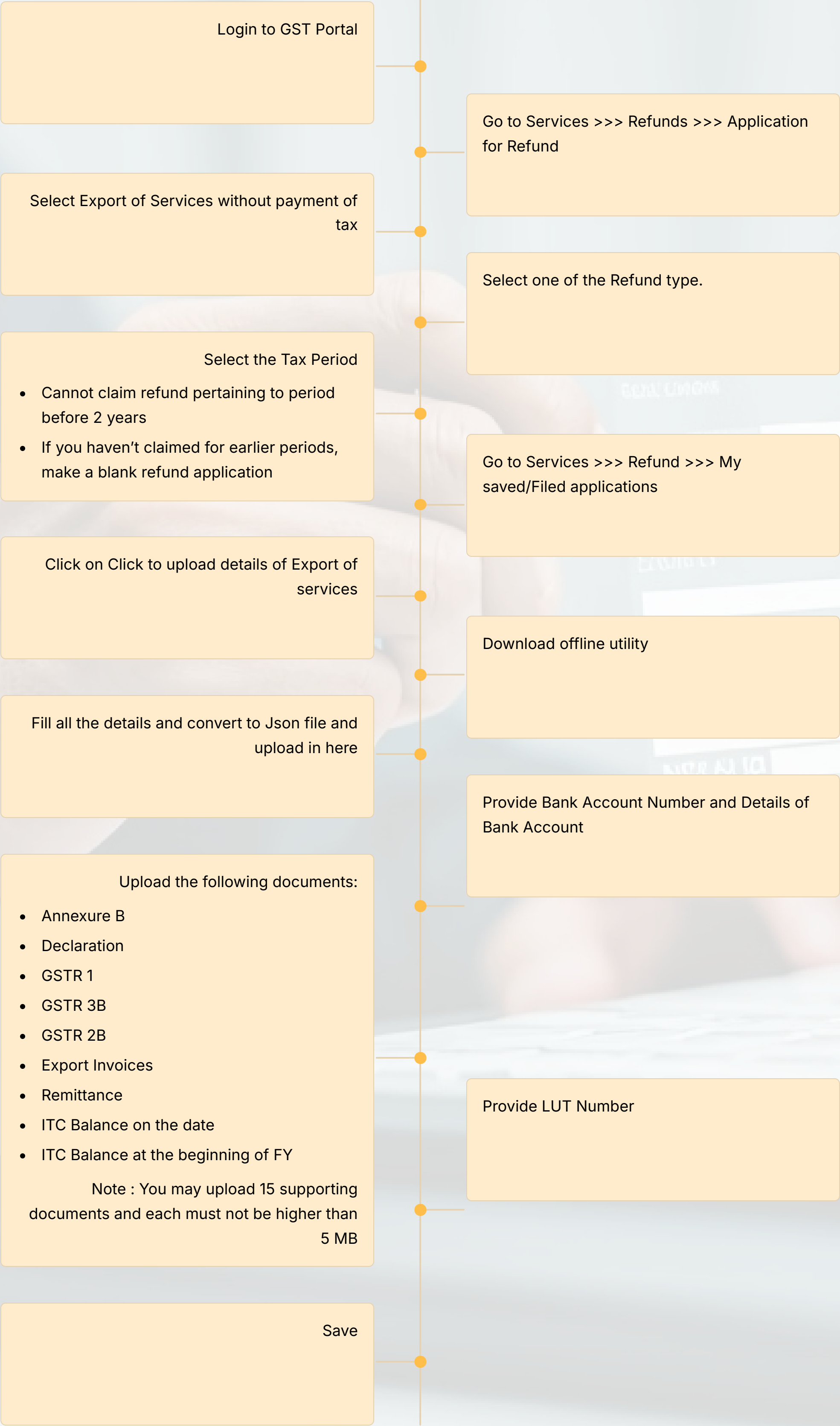
Important Notes:

✓ Even decimal values are important.

✓ Double check if liabilities are discharged in proper way



3. FILE REFUND APPLICATION (FORM RFD-01)



4. VERIFICATION & REFUND CREDIT (WITHOUT PAYMENT)



GST officer reviews the refund application and documents.



On approval, unutilized ITC refund is credited to your bank account.



Track status via **Refunds → Track Application Status** on GST Portal.



Refund processed within **60 days**; else 6% interest applies.

Contact Us

For any further assistance regarding your GST refund queries, our team of experts is ready to help. Reach out to us through the details below for personalized guidance and support.

Indefine .
Streamlining workflows

Connect with our specialists for comprehensive solutions and peace of mind in your global transactions.

1

Our Office Address

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– 560043

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