

## **Advisory for Taxpayers to file Refund for Multiple Tax period**

23/08/2018

1. Refund application filing for multiple tax period is available for below grounds of refund:
  - a. **Export of Goods & Services-Without payment of Tax**
  - b. **Supplies made to SEZUnit/SEZDeveloper-Without payment of Tax**
2. Refund application can be filed using refund application Form GST-RFD-01A & selecting a particular tax period
3. The multiple tax period application has following restrictions:
  - a. Multiple tax period selection should be within financial year
  - b. Application has to be filed chronologically for tax periods and in case refund application is not to be filed for any tax period, a declaration of `No Refund Application` is to be provided`

*Foreg: April 2018 to June 2018 refund application cannot be filed till application or No refund application declaration is filed for any tax period prior to April 2018*

4. For claiming refund, taxpayer would have to upload invoice details mandatorily in the statement template available in the refund application itself
5. The statement uploaded by taxpayers will be validated by system from the invoice data declared/provided by the taxpayer at the time of filing return for that period for which refund is claimed
6. Only after validating data from system, the taxpayer would be able to file refund application.
7. All the invoice details are to be provided in a single statement. Taxpayer is not required to upload multiple statements for different periods separately.
8. After filing refund application, taxpayer would not be able to claim refund for that invoice again in some other refund application as the system will lock the invoice for which refund is claimed in one application. Also, taxpayer would not be able to amend invoice details after claiming refund
9. Taxpayer can also attach any other supporting document, if required 4 documents can be uploaded with a single refund application in pdf format. Max size allowed for a document is 5MB
10. After filing of refund application by taxpayer, refund application Form GST-RFD-01A along with the statement and documents uploaded shall be available to tax officer for review and processing of refund
11. As the functionality for multiple tax period has been made available, therefore to avoid duplication, the refund applications in the categories mentioned in point 2 above, that were SAVED in the GST system will be purged and removed from the system