

**View of Refund Applications (RFD-01A) on CBIC GST Application**

RFD-01A functionality has been made available for the field formations. This functionality is available to all jurisdictional officers (Range Inspectors and Superintendents, Divisional DC/AC/Supdt/Insp, officers in Commissionerate Headquarters and CCO). The step-by-step process for viewing RFD-01A applications is as detailed below.

**MENU → REFUNDS → VIEW RFD-01 A**

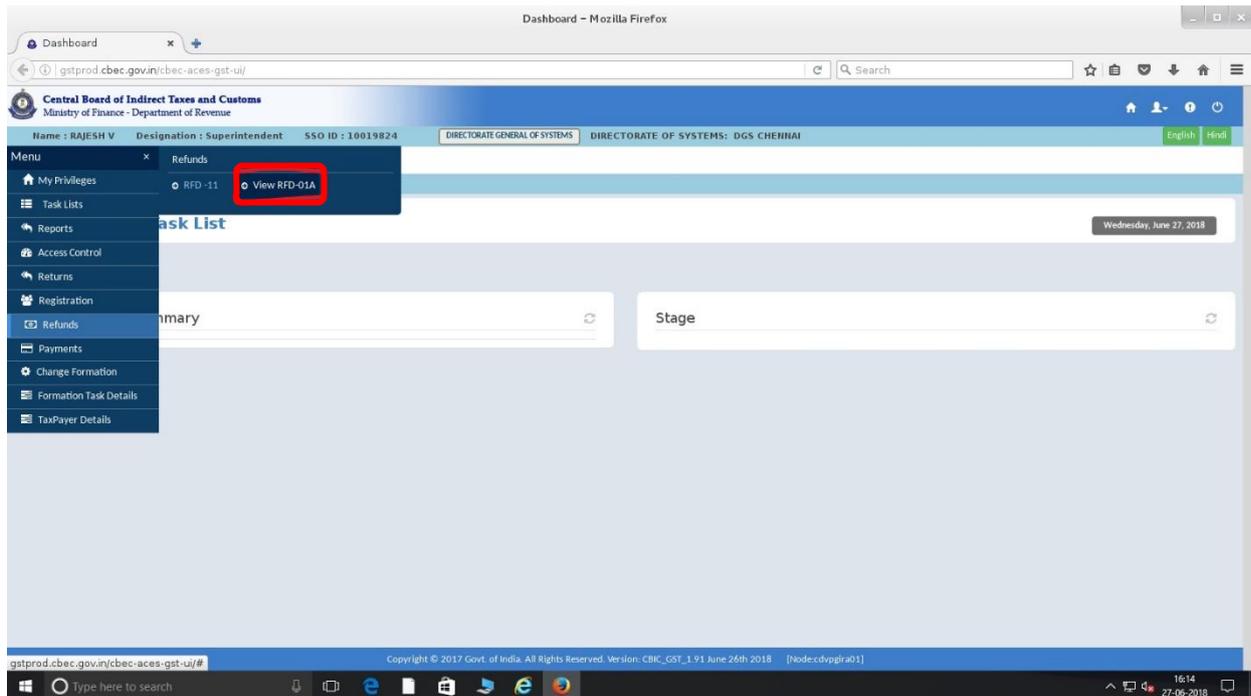


Fig 1: Refunds Menu showing an option to View RFD-01A

When 'View RFD-01A' is clicked, a table containing the following values is shown:

1. Refund ARN number
2. Tax period for which refund application filed
3. Jurisdiction of taxpayer (CDR, i.e., Commissionerate, Division and Range)
4. Taxpayer Name
5. GSTIN
6. Refund Type (grounds for claiming refund, to be selected from a dropdown list)
7. Status
8. Amount claimed as Refund

Officers can search/sort the RFD-01A applications on the basis of the above parameters. A 'Select Jurisdiction' option is also available for officers at higher levels to filter only those taxpayers belonging to a particular jurisdiction.

Sl.No	ARN	Tax Period	CDR	Taxpayer Name	GSTIN	Refund Type	Status	Claim Amount (Rs.)
1	AB330817166799C	Aug-2017	Z:CHENNAI > C:COIMBATORE > D:TIRUPUR	THANGAMMAN PROCESS	33AABFT6728K1ZZ	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Issue RFD-01B	3,04,844
2	AA3311179622559	Nov-2017	Z:CHENNAI > C:COIMBATORE > D:COIMBATORE - II	GOVINDARAJAN	33AEZP01554J1Z7	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Issue RFD-01B	12,17,518
3	AA331117962244C	Nov-2017	Z:CHENNAI > C:CHENNAI-NORTH > D:EGMORE	SHABBIR RADHANPURWALA HUZAIFAH	33ACRPH1883M1Z4	EXPORTS OF SERVICES- WITH PAYMENT OF TAX	Issue RFD-01B	8,666
4	AA330218028180Q	Feb-2018	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	RAJAN BALAMURUGAN	33BGF80884D2ZW	EXCESS BALANCE IN ELECTRONIC CASH LEDGER	Issue RFD-01B	1,620
5	AA330218023355K	Feb-2018	Z:CHENNAI > C:MADURAI > D:MADURAI II	MUTHURAMALINGAM MURUGAN	33AGBPM5421A1Z6	EXCESS BALANCE IN ELECTRONIC CASH LEDGER	Issue RFD-01B	93,534
6	AA330218023322T	Feb-2018	Z:CHENNAI > C:COIMBATORE > D:TIRUPUR	VELAYUTHAM VIDYA	33ACAPV3664M1Z8	EXCESS BALANCE IN ELECTRONIC CASH LEDGER	Issue RFD-01B	400
7	AB330917267694K	Sep-2017	Z:CHENNAI > C:SALEM > D:ERODE-II	ANITHAA WEAVING MILL PRIVATE LIMITED	33AAFC5624G1Z0	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	Issue RFD-01B	27,50,137
8	AB331017007488C	Oct-2017	Z:CHENNAI > C:COIMBATORE > D:TIRUPUR	PALANISAMY MUDHALIAR VIJAYAKUMAR	33ADYPV1107E1ZH	EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)	Issue RFD-01B	1,04,925
9	AA330318011475I	Mar-2018	Z:CHENNAI > C:CHENNAI-NORTH > D:MADHAVARAM	MURTHY SELVARAJ BALAKUMAR	33AFAPB6250L1Z5	EXCESS BALANCE IN ELECTRONIC CASH LEDGER	Issue RFD-01B	17,568

Fig 2: RFD-01A List View

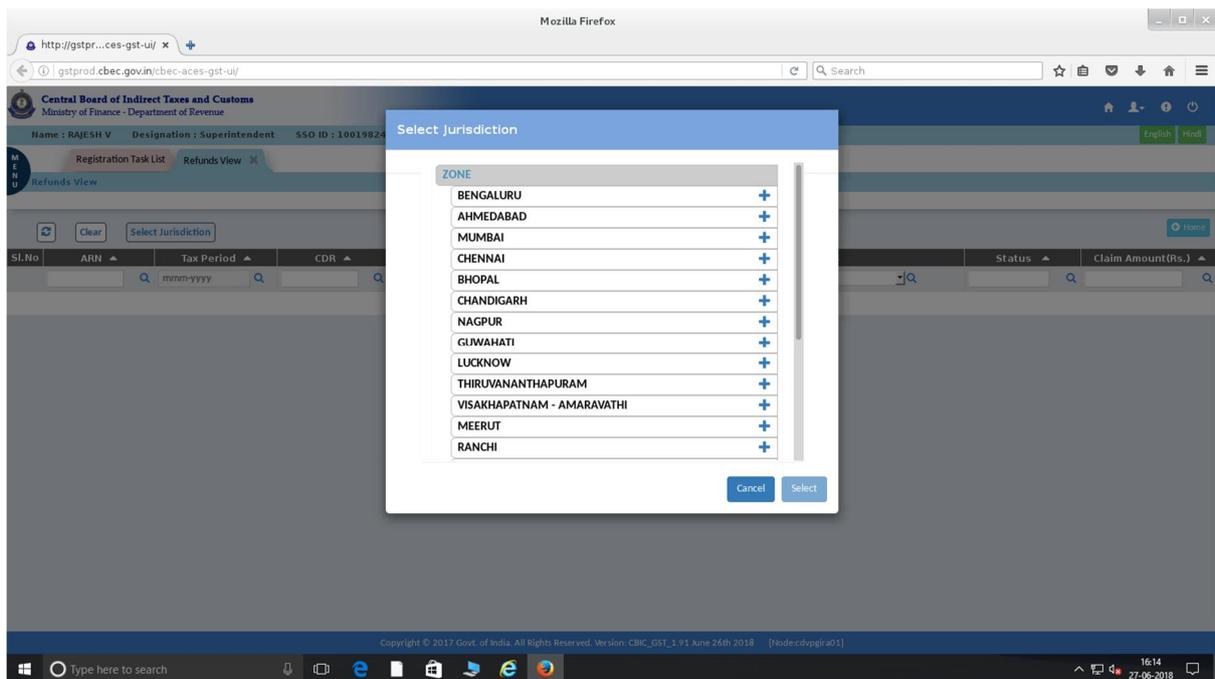


Fig 3: "Select Jurisdiction" option

The Refund ARN number is a hyperlink, which when clicked on shows the full details of the application.

RFD-01A details are displayed in different tabs. There are two main tabs- **Application details** and **Application history**. "Application details" tab further contains 5 sub-tabs, the details of which are provided below with screenshots.

1. **Amount Details** shows the amount of refund claimed with break-up for Tax, Interest, Penalty, Fees, Others under various duty heads (CGST, SGST/UTGST, IGST and CESS).

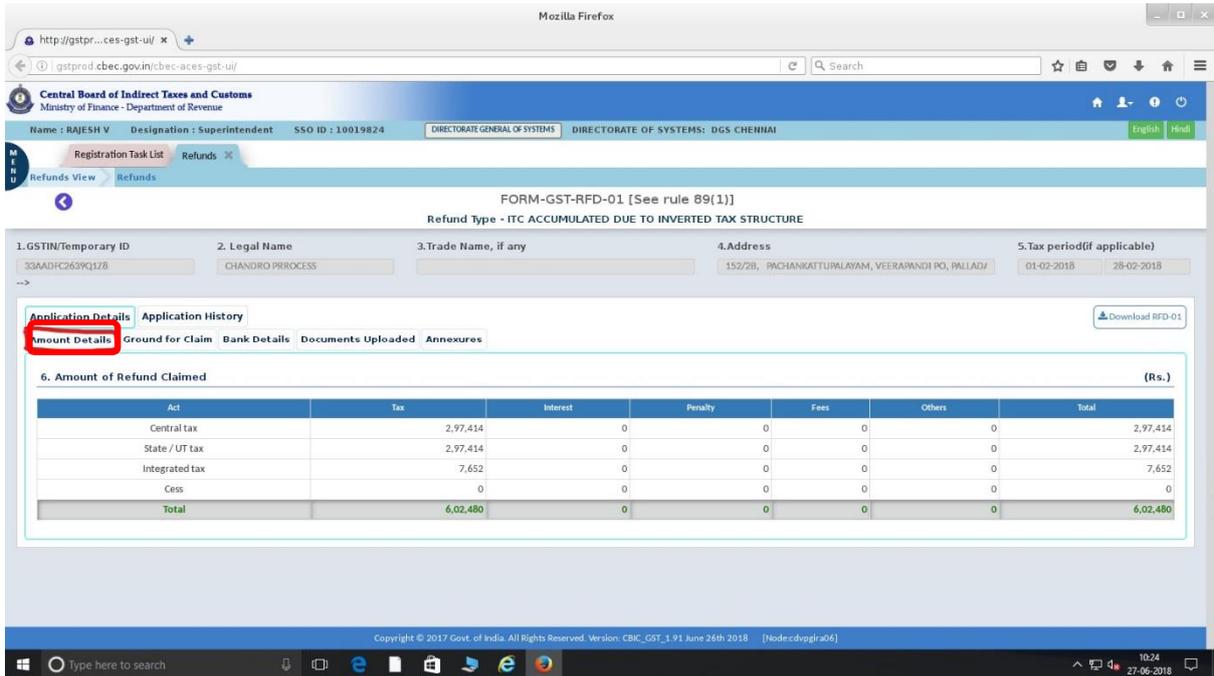


Fig 4: Amount details of an RFD-01A application

2. **Ground for claim**- lists the grounds on which refund is claimed

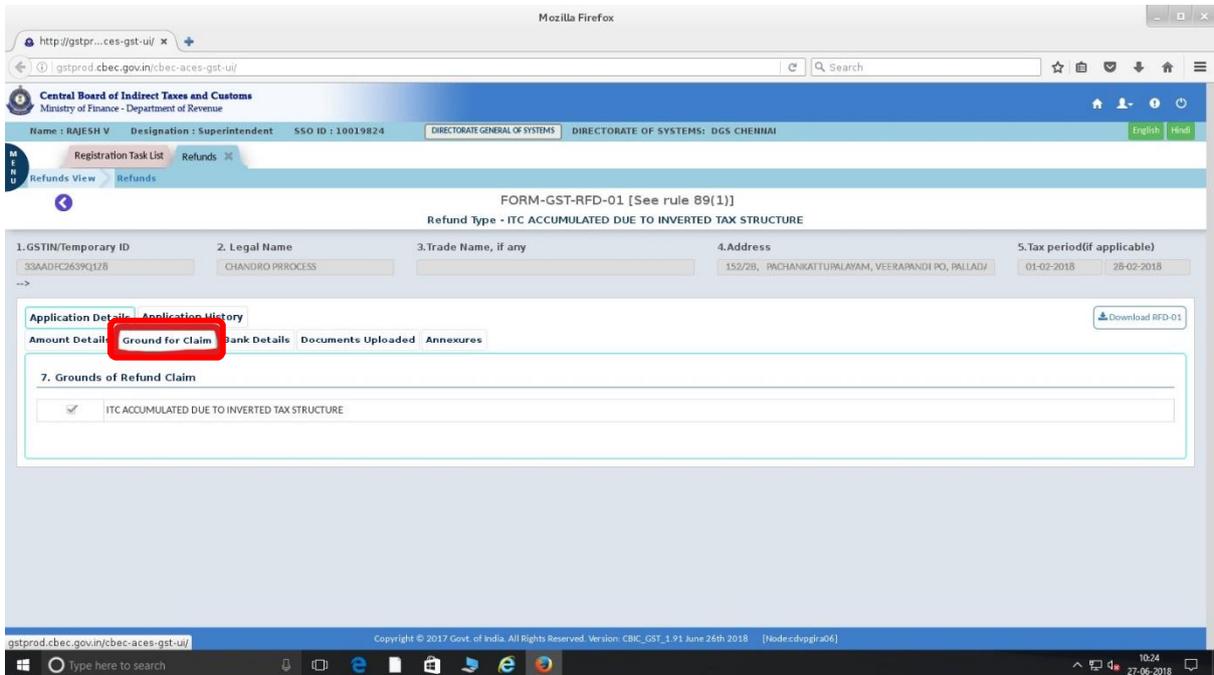


Fig 5: Grounds for Claim sub-tab of an RFD-01A application

- Bank details**- provides bank account details as submitted by the tax payer at the time of filing the Refund application.

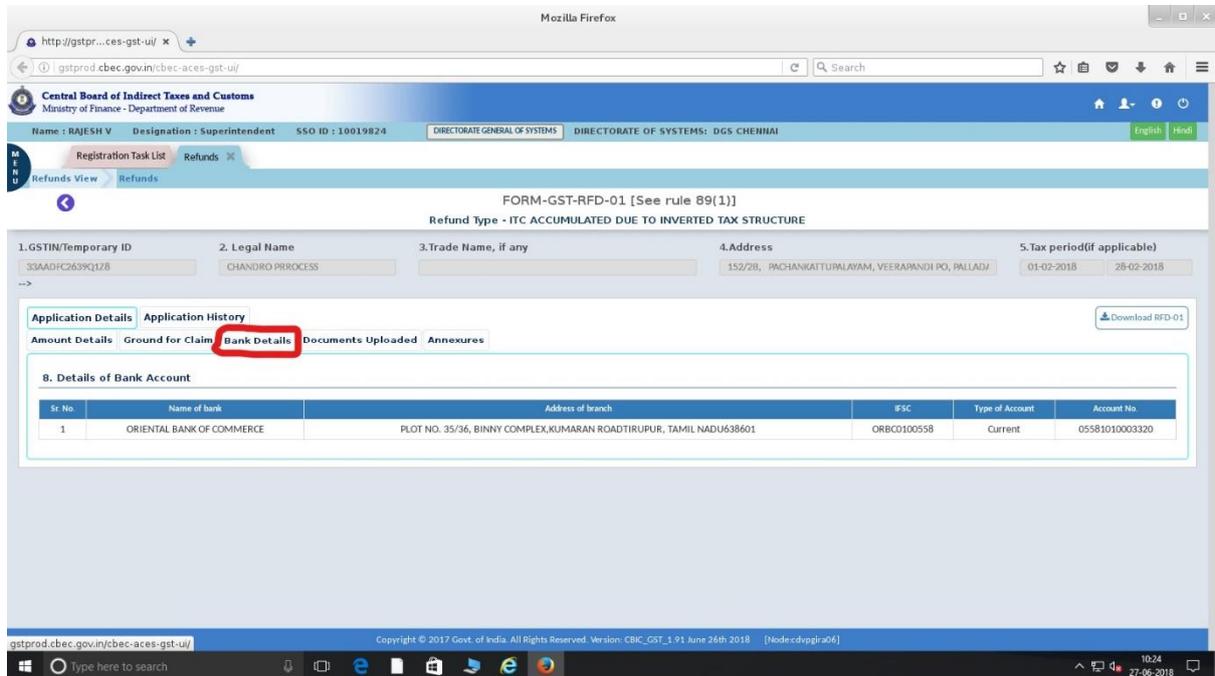


Fig 6: Bank details of an RFD-01A application

- Document uploaded**- View of documents uploaded, if any.

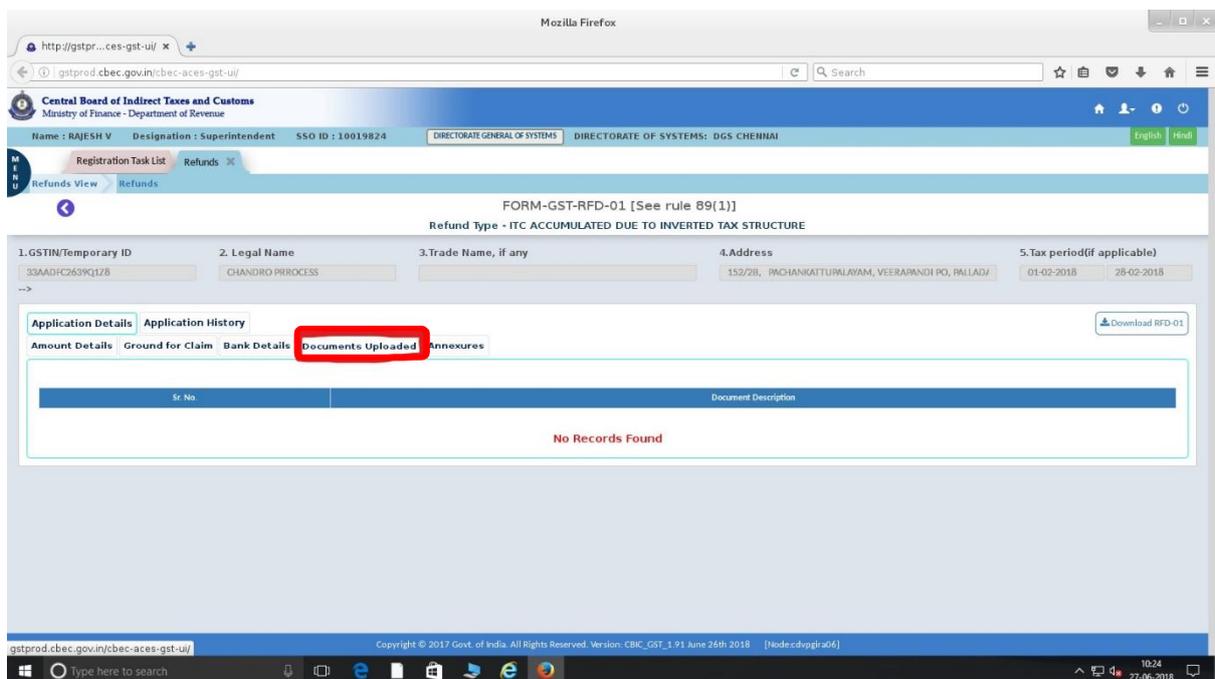


Fig 7: Documents uploaded sub-tab of an RFD-01A application

5. **Annexures**- This sub-tab contains details of **statements**, if any, submitted by the taxpayer on the Common Portal.

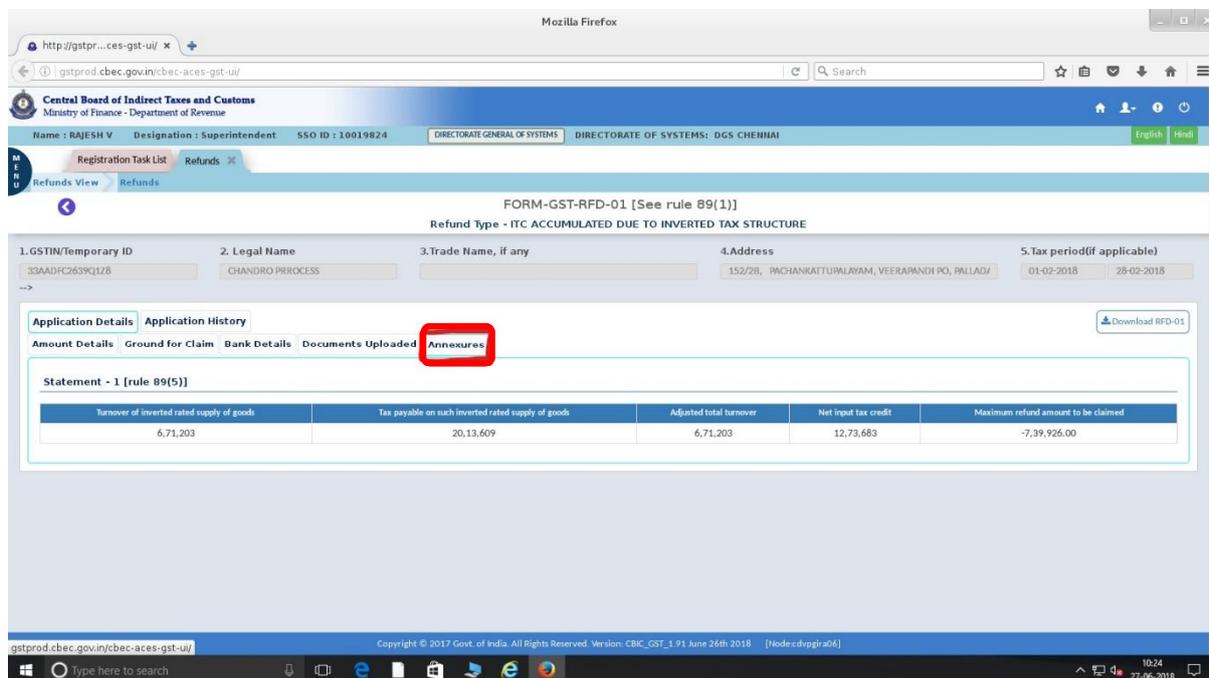


Fig 8: Annexures of an RFD-01A application

The RFD-01A application may also be downloaded as PDF, using the Download option available.

**FORM-GST-RFD-01**  
(See rule 89(1))  
**Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, unregistered person and other registered taxable person)

1. GSTIN / Temporary ID	33AADFC2639Q1Z8						
2. Legal name	CHANDRO PROCESS						
3. Trade Name, if any							
4. Address	15/2/B, PACHANKATTUPALAYAM, VEERAPANDI PO, PALLADAM TC, TIRUPUR, T. Supper.33.641606						
5. Tax period (if applicable)	01-02-2018						
6. Amount of Refund/Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
	Integrated tax	7,652	0	0	0	0	7,652
	Central tax	2,97,414	0	0	0	0	2,97,414
	State / UT tax	2,97,414	0	0	0	0	2,97,414
	Cess	0	0	0	0	0	0
	<b>Total</b>	<b>6,02,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7. Grounds of refund claim	(a) ITC accumulated due to inverted tax structure						
8. Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.		
	ORIENTAL BANK OF COMMERCE	PLD TNO, 3536, BSNY COMPLEX ALUMARVN, ROAD, TRIPUR, TAMIL NADU.36601	ORSC0000568	Current	6881010003320		
9. Whether Self Declaration filed by Applicant u/s 54(6), if applicable	Yes <input type="checkbox"/>		No <input type="checkbox"/>				

**Annexure 1**

Statement - 1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (a) of first proviso to section 54(3)]

(Amount in Rs.)				
Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1+3)-2]
1	2	3	4	5
6,71,203	20,13,609	6,71,203	12,73,683	-7,39,926

Fig 9: Sample downloaded copy of RFD-01A

**Application History Tab:** The refund application history provides a stage-wise view of the refund application from the time of filing of refund claim till sanction of final RFD-01B.

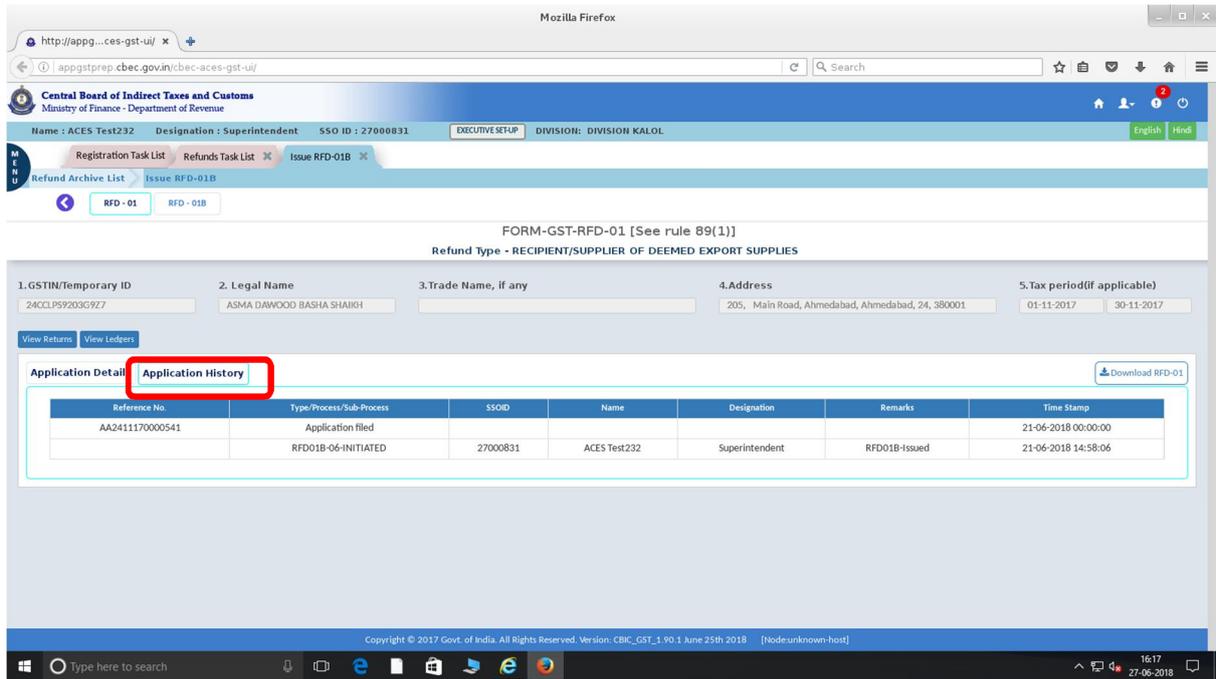


Fig 10: Application History Tab

## **RFD-01 B Functionality:**

RFD-01B functionality is introduced to communicate the action taken in respect of an RFD-01A to GSTN, and to re-credit any rejected refund amounts to ITC ledger (where refund of ITC is sought) or cash ledger (where refund of surplus balance in cash ledger is sought) as the case may be.

This functionality is made available to all **Divisional DC/ACs**, who shall be issuing the RFD-01 B online in the CBIC-GST application. The step-by-step process for issuing RFD-01B in the IT system is detailed below.

## **RFD-01B for Grounds of Refunds where Provisional Refund is not applicable**

Provisional refund is applicable only for zero-rated supply cases. In other cases (such as refund on account of inverted duty structure, refund on account of surplus balance in cash ledger etc.), directly the final order is to be issued (i.e., RFD-06). Alternatively, if the refund amount is being fully adjusted towards outstanding arrears, form RFD-07 Part A may be issued as per extant Circulars.

The following procedure may be followed for issuing RFD-06/RFD-07A:

### **Step 1:**

**MENU → Task Lists → Refunds**

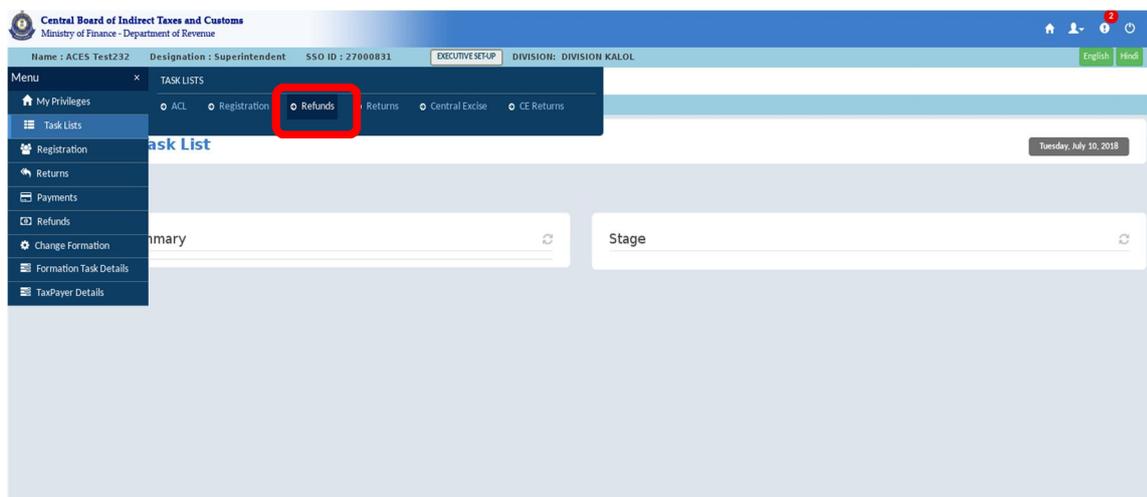


Fig 1: Task lists showing Refunds

**Step 2:** When Refunds Task list is selected a page opens where a summary showing the total applications pending and a list below with number of applications pending against each type of refund is displayed. The number of records pending against each category is shown in the summary page in the left-hand side. Upon clicking on a particular type of refund, a summary of the number of applications that are pending for different actions are listed under 'Stage' on the right-hand side.

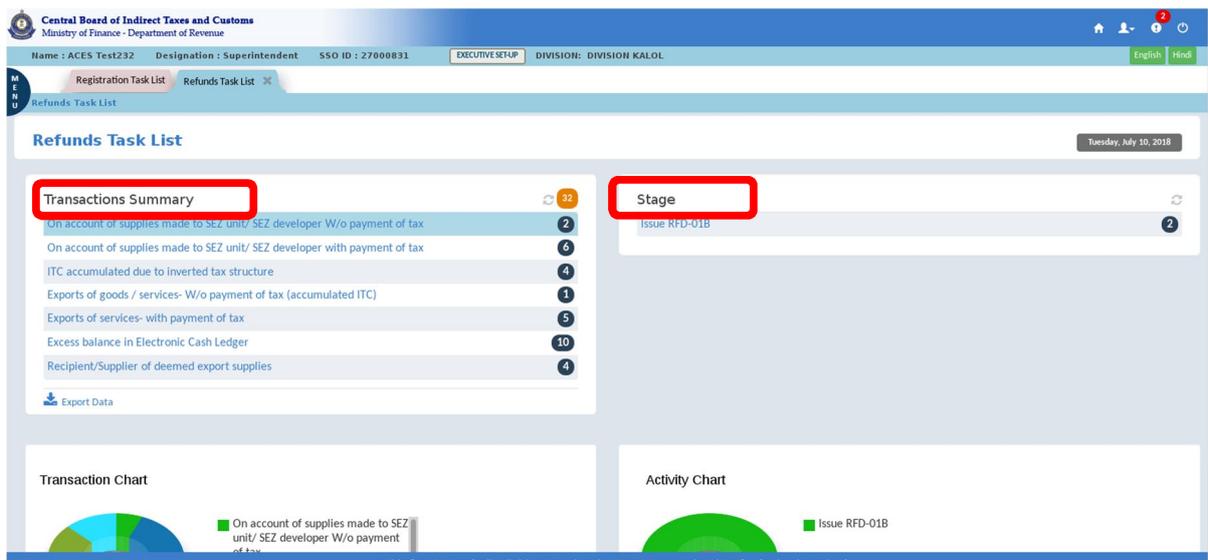


Fig 2: Transaction Summary page

**Step 3:** When 'Issue RFD-01 B' is clicked a table containing the following values is shown:

1. Refund ARN number
2. Tax period for which refund application filed
3. Jurisdiction of taxpayer (CDR, i.e., Commissionerate, Division and Range)
4. Taxpayer Name
5. GSTIN
6. Status
7. Amount claimed as Refund

Officers can search/sort the RFD-01A applications on the basis of the above parameters.

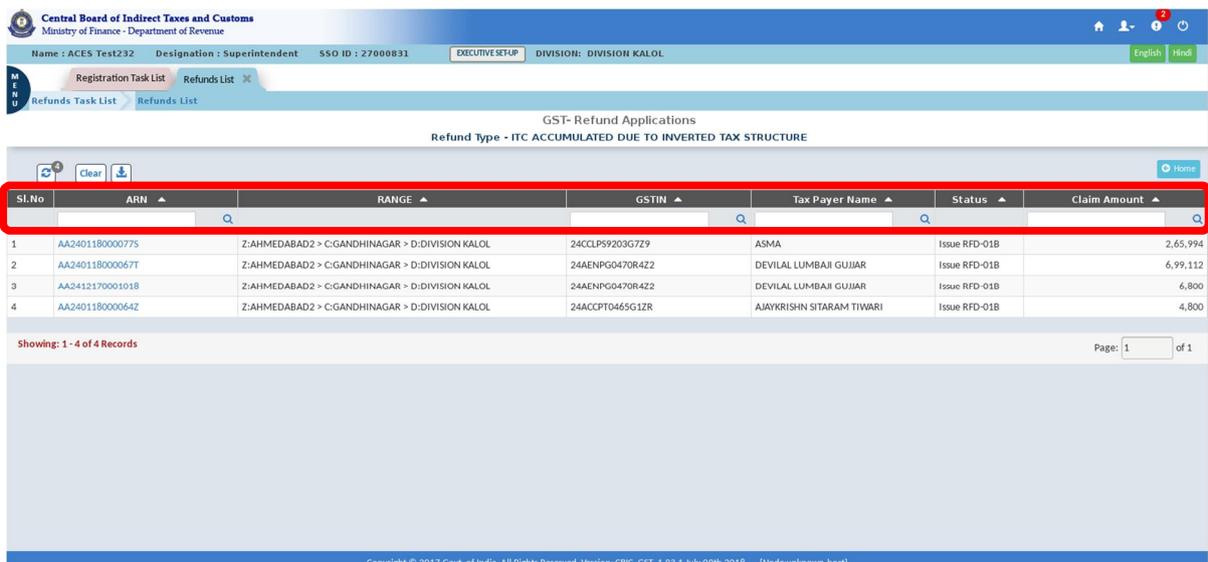


Fig 3: ARN list page

**Step 4:** When an ARN is selected for processing, the details of the ARN are displayed as shown in image below. The officer can view the amount details(Major/ minor head wise) , grounds of claim, bank details, documents if any uploaded and annexures by clicking on the sub tabs under Applications details.

The screenshot shows the 'FORM-GST-RFD-01A [See rule 89(1) and 97A]' screen. The 'Refund Type' is 'ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE'. The user is 'ACES Test232', a Superintendent in the 'DIVISION: DIVISION KALOL'. The screen displays various fields for GSTIN, Legal Name, Trade Name, Address, and Tax Period. Below these, there are tabs for 'Application Details', 'Application History', 'Amount Details', 'Ground for Claim', 'Bank Details', 'Documents Uploaded', and 'Annexures'. The 'Amount of Refund Claimed' table is highlighted with a red box.

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	65,895	0	0	0	0	65,895
State / UT tax	45,215	0	0	0	0	45,215
Integrated tax	89,652	0	0	0	0	89,652
Cess	65,232	0	0	0	0	65,232
<b>Total</b>	<b>2,65,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,65,994</b>

Fig 4: RFD-01 A screen

**Step 5:** On clicking the RFD-01 B tab on top the following screen is displayed.

The screenshot shows the 'FORM GST - RFD - 01B' screen. The user is 'ACES Test232', a Superintendent in the 'DIVISION: DIVISION KALOL'. The screen displays fields for ARN, GSTIN/Temporary ID, and Legal Name. Below these, there are tabs for 'Order Details', 'Bank Details', 'Refund Amount Details', and 'Documents'. The 'Order Details' tab is highlighted with a red box. The 'Reason of Refund' is 'ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE'. The 'Financial Year' is '2017-18' and the 'Tax Period' is '01-01-2018' to '31-01-2018'. Other fields include 'Order No.', 'Order Issuance Date', 'Payment Advice No.', 'Payment Advice Date', 'Refund Issued To', 'Issued by', and 'Remarks'.

Fig 5: RFD-01 B screen showing Order details tab

The order details tab is displayed by default. In the order details tab, the reason for refund, the financial year, the tax period pertaining to which the refund is claimed and the SSOID of the officer who has logged are auto-populated and displayed as shown in the above image. The order Number which has been issued manually has to be provided in Order Number. The refund order number cannot be more than 15 characters in length and space is not allowed between the characters. Numerals and special characters are allowed. The date of the order has to be mentioned in the Order date field by selecting from the calendar tool provided.

In the next field, the payment advice number has to be provided. The payment advice number cannot be more than 15 characters in length and space is not allowed between the characters. Numerals and special characters are allowed. The date of the payment advice has to be mentioned in the payment advice date field by selecting from the calendar tool provided. It is pertinent to be mentioned here that the payment advice fields have to be left empty in case the officer is issuing an order for complete adjustment or complete rejection order where no payment is involved.

**Step 6:** Saving Order details- The order details that have been entered by the officer as mentioned above have to be saved using the 'Save' button provided below. If the officer tries to navigate to next tab without saving a warning message will be displayed stating that the data entered shall be lost and if the officer chooses to proceed without saving the data will be lost.

Central Board of Indirect Taxes and Customs  
Ministry of Finance - Department of Revenue

Name : ACES Test232 Designation : Superintendent SSO ID : 27000831 EXECUTIVE SETUP DIVISION : DIVISION KALOL

Registration Task List Issue RFD-01B X  
Refunds Task List Refunds List Issue RFD-01B

RFD - 01A RFD - 01B

FORM GST - RFD - 01B  
Refund Order Details [See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Order Details Bank Details Refund Amount Details Documents

Reason of Refund \*  
ON ACCOUNT OF SUPPLIES MADE TO SEZ UNIT/ SEZ DEVELOPER W/O PAYMENT OF TAX

Financial Year \*  
2017-18

Tax Period \*  
01-07-2017 31-07-2017

Order No. (max 15 char) \*  
orderNo

Order Issuance Date \*  
Issue Date

Payment Advice No. (max 15 char)  
paymentAdviceNo

Payment Advice Date  
Issue Date

Refund Issued To \*  
Select

Issued by \*  
27000831 ACES Test232 Superintendent

Remarks \*

X CLOSE SAVE NEXT

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Fig 6: Saving Order details

**Step 7:** Bank details Tab- The details of bank accounts viz., name of the account, address of branch, IFS code, type of account and account number are displayed in this tab.

The screenshot shows the 'Bank Details' tab selected in the 'Refund Order Details' form. The form contains the following information:

- ARN: AA241117000100C
- GSTIN/Temporary ID: 24AENPG0470R4Z2
- Legal Name: DEVILAL LUMBARI GUJJAR

The 'Bank Details' tab is highlighted with a red box. Below it, a table displays the bank account information:

Sr. No.	Name of bank	Address of branch	IFSC	Type of Account	Account No.
1	HDFC BANK LTD.	HDFC HOUSE, 1ST FLOOR NEAR MITHAKALI SIX ROADS, NAVRANGPURAAHMEDABADGUJARAT380 009	HDFC0000006	Current	5748567453435

Navigation buttons: CLOSE, PREVIOUS, NEXT.

Fig 7: Bank details tab

**Step 8:** Refund Amount details tab- By clicking the next button from the bank details tab, the officer can navigate to Refund Amount details tab. The officer has to select the type of order that has been issued for the ARN from the drop down. In case the ground of refund claimed requires a provisional refund, RFD-04, RFD-06 and RFD-07 (Part A) will be available in the list of values in the drop down. If provisional refund is not applicable, RFD-04 will not be available in the drop down.

The screenshot shows the 'Refund Amount Details' tab selected in the 'Refund Order Details' form. The form contains the following information:

- ARN: AA260717000406F
- GSTIN/Temporary ID: 26AAACK8926C1ZN
- Legal Name: BALASAHEB SHIVAJI GOSAVI

The 'Refund Amount Details' tab is highlighted with a red box. Below it, a dropdown menu for 'Type of Order' is open, showing the following options:

- Select
- Select
- RFD-04
- RFD-06
- RFD-07 Part-A

Navigation buttons: CLOSE, SAVE, PREVIOUS, NEXT.

Fig 8: Selecting the type of order.

**Step 9:** Issuance of RFD-01 B for final order Rfd-06 or RFD-07 (Part -A). When RFD-06 is selected, the following table will be displayed. In the table, the Refund sanctioned on provisional basis will be zero by default and greyed out in case RFD-06 or 07 (Par-A) is issued directly without any provisional refund and the remaining amount will be equal to the refund amount claimed. If the RFD\_06 or RFD\_07 (part A) is issued after issuance of Provisional Refund, the amount so sanctioned will be displayed in the column and remaining amount will be calculated and displayed in the remaining amount column. The Fields under those major heads where no refund has been claimed also will be greyed out. No value can be entered in these fields.

In case of RFD-06 order for complete rejection or RFD-07 (Part-A) order for complete adjustment, the net amount to be paid should always be equal to zero.

FORM GST - RFD - 01B  
Refund Order Details [See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Order Details Bank Details Refund Amount Details Documents

Type of Order \* RFD-06

Details of Refund Amount (As per manually issued Order)

Description	Integrated Tax						Central Tax		
	T	I	P	F	O	Total	T	I	P
a. Refund Amount Claimed	98,521	0	0	0	0	98,521	0	0	0
b. Refund Sanctioned on Provisional Basis	0	0	0	0	0	0	0	0	0
c. Remaining Amount	98,521	0	0	0	0	98,521	0	0	0
d. Refund Amount Inadmissible	0	0	0	0	0	0	0	0	0
e. Gross Amount to be paid	98,521	0	0	0	0	98,521	0	0	0
f. Interest (if any)	0	0	0	0	0	0	0	0	0
g. Amount adjusted against outstanding demand under the existing law or under the Act	0	0	0	0	0	0	0	0	0
h. Net Amount to be paid	98,521	0	0	0	0	98,521	0	0	0

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Fig 9: Entering the amount details RFD- 06.

**Step 10:** After entering the amount details the officer should save the data by clicking on the save button. If the officer tries to navigate without saving, system will display a warning message stating that the data would be lost. If the officer chooses to proceed, the data entered in the tables will be deleted and system would navigate to the next screen. If the officer clicks the save button, the system will save the data entered and navigate to the next screen.

In case the officer chooses to change the type of order at any point of time the system will display a warning message stating that the data entered would be lost. If the officer chooses to proceed, the data entered will be lost and fresh table relevant to the type of order selected will be displayed.

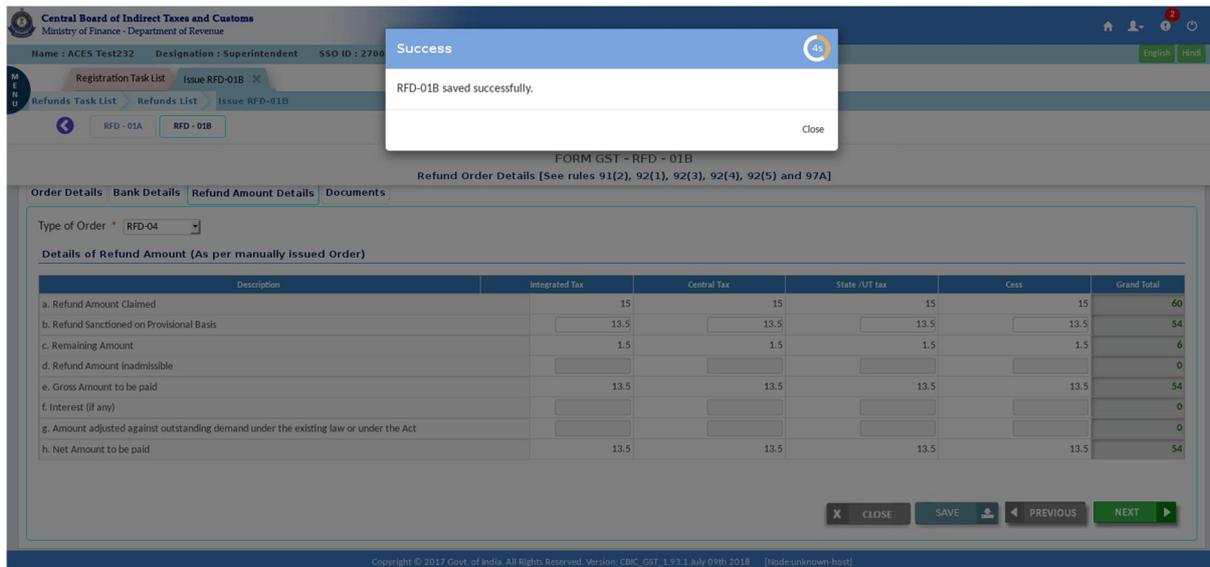


Fig 10: Message stating that Amount details have been saved successfully

### **Step 11: Documents Upload-**

The RFD-01 B functionality requires some mandatory documents viz., RFD-4, RFD-6 or RFD-07 A (Scanned copies in PDF or JPEG formats only; size not exceeding 1 MB each) which has been issued manually, to be uploaded while submitting the RFD-01 B details. The following procedure is to be followed to upload the documents in the RFD-01 B functionality.

- The documents should be made available in the AIO for the purpose of using it in the RFD-01 B application. The scanned document has to be sent through email and downloaded into the D Drive of the AIO.
- While uploading, by clicking the upload document, the system will open the folders. The user has to click on his SSOID and a list of folders would be available. The user has to click on CTXMNT FOLDER and then on D drive. The file already downloaded into the drive would be available for upload. In case the system seeks permission, the user should click on "Permit all access".

The following screenshots depict the sequence of steps to be followed to upload the documents in the application.

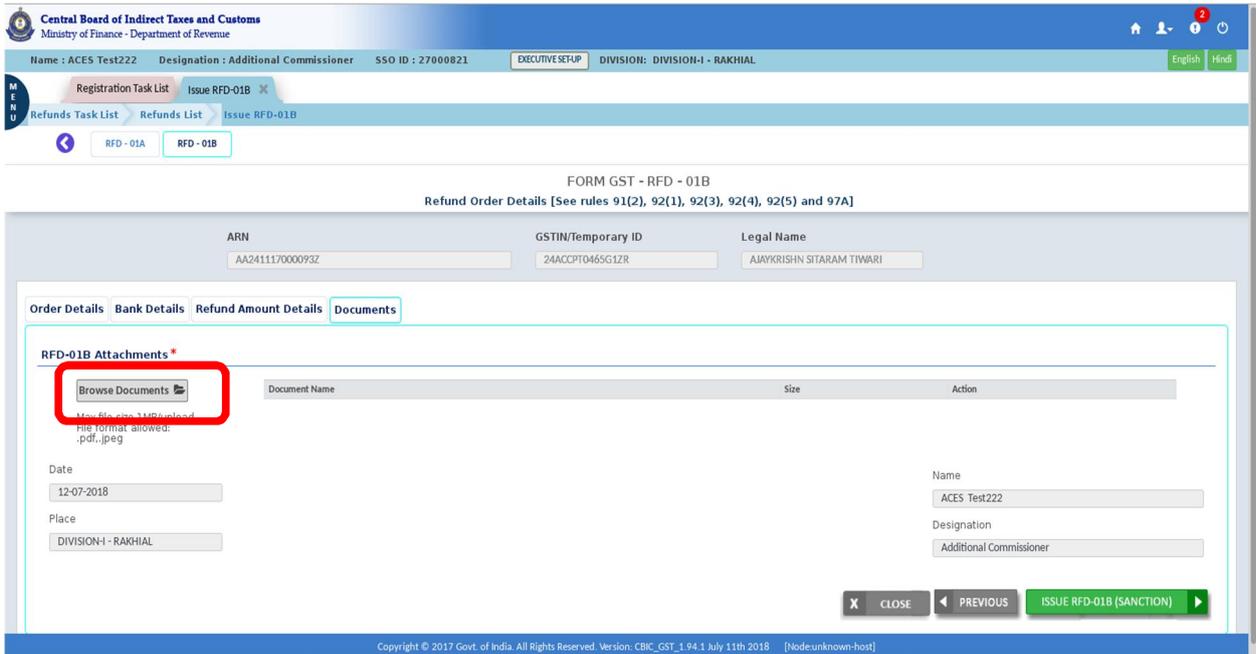


Fig 11: Click on Browse documents button

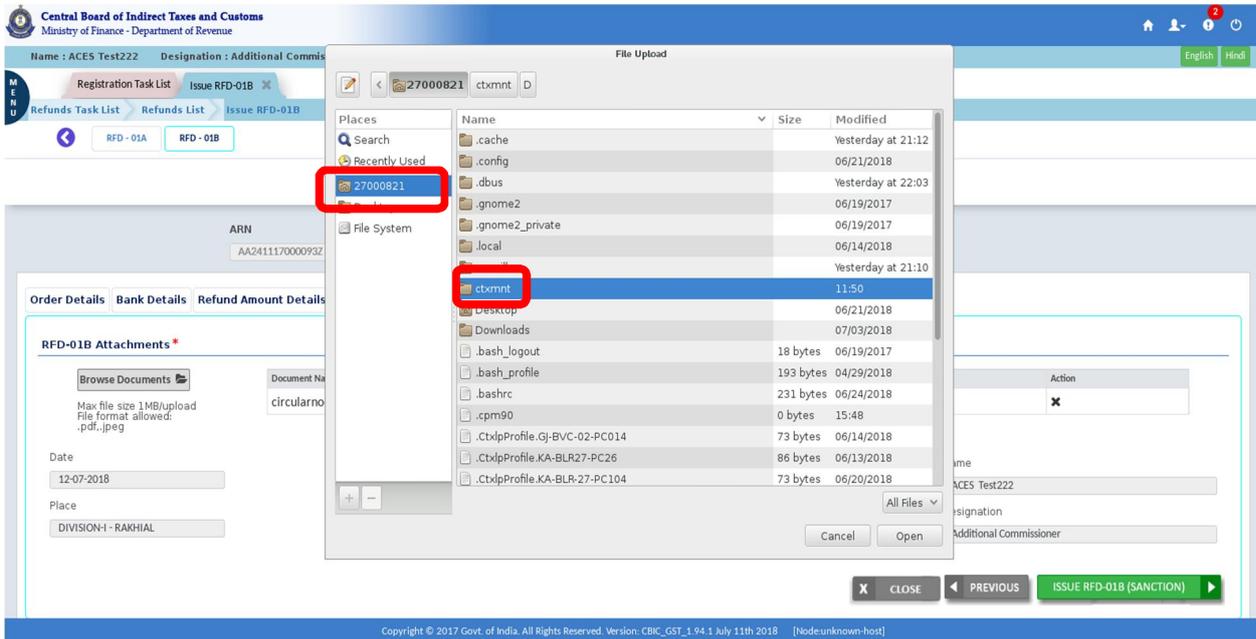


Fig 12: Click on SSOID and click on ctxmnt Folder

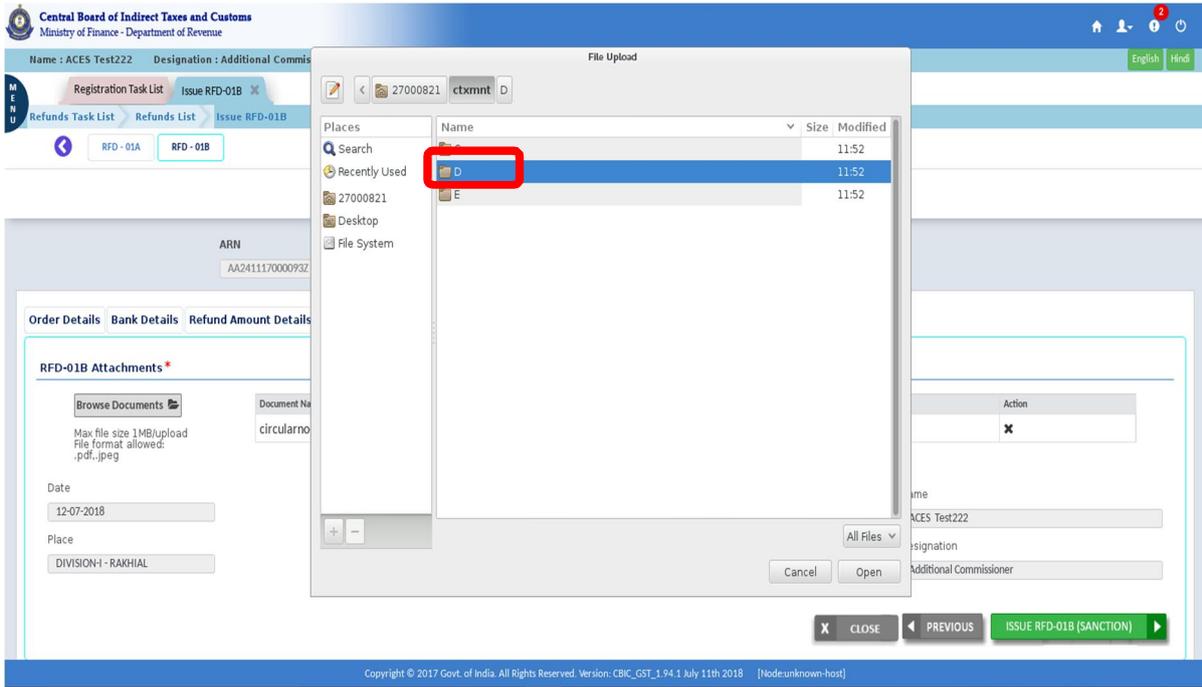


Fig 13: Click on Drive D

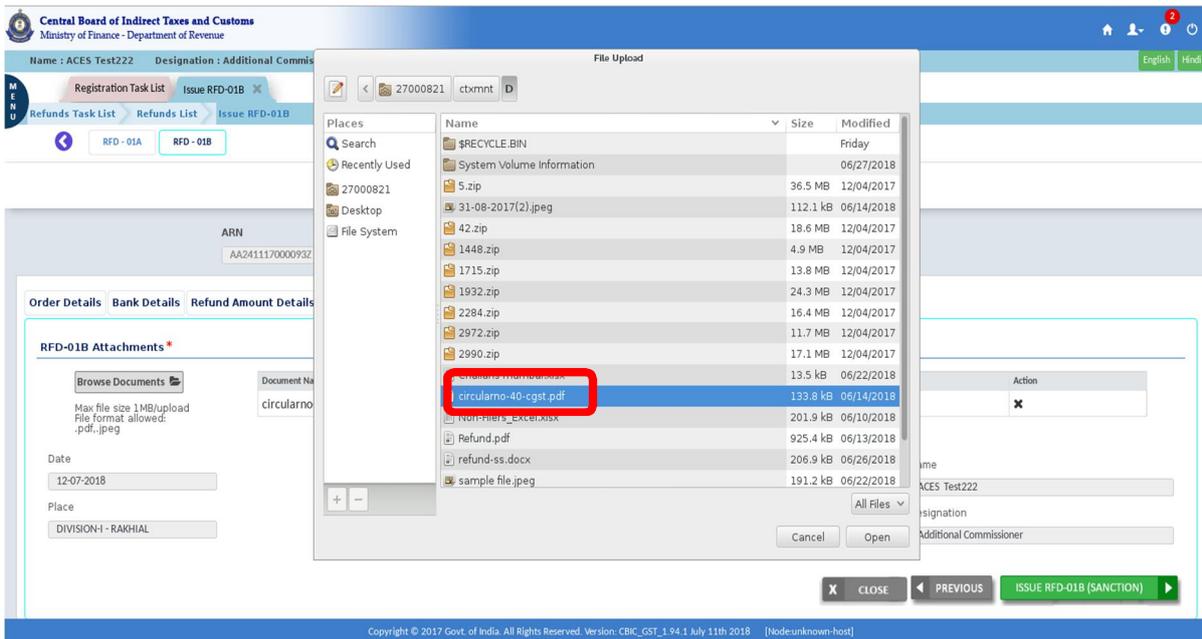


Fig 14: Click on the file to be uploaded

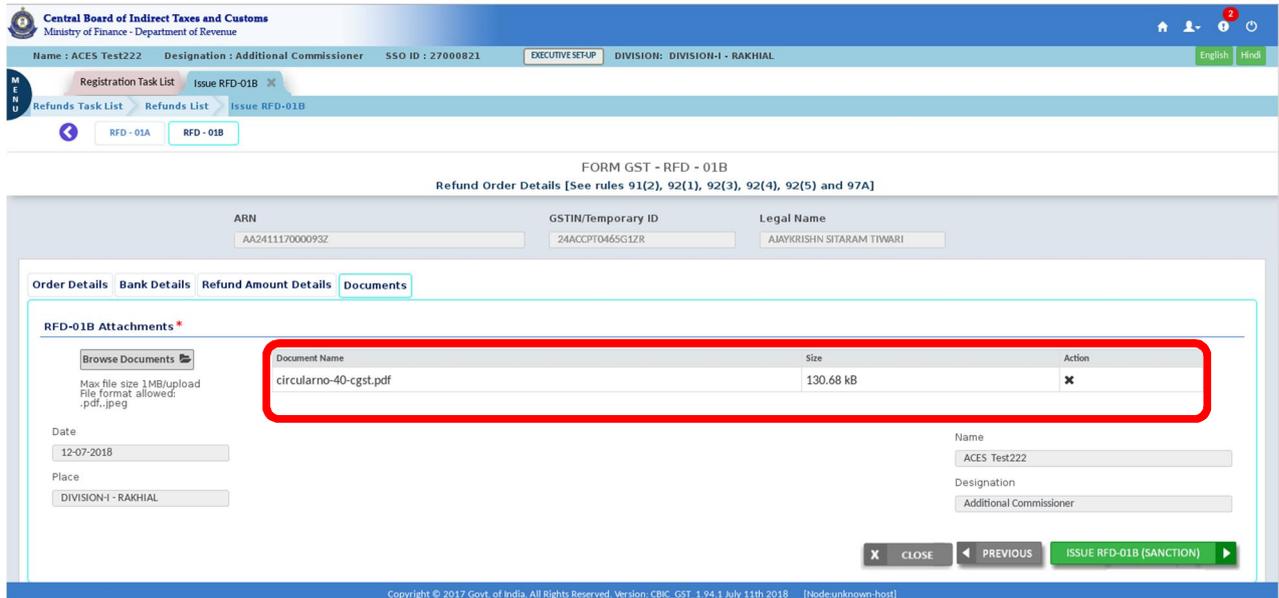


Fig 15: After the file has been successfully uploaded the file will be displayed as shown above.

The selected file will be uploaded and reflected as shown in Fig 15. If the officer wants to delete the file he may do so by clicking on the  button under action.

**Step 12:** Issue RFD-01 B- After successful uploading of the file the officer has to click on the issue RFD-01 B button. Once the button is clicked the system will show a textbox for entering remarks, if any. After the submit button is clicked, system will show a confirmation message stating that the inadmissible amounts if any will be re-credited to the electronic ledgers of the tax payer. If the officer clicks on the Yes button, RFD-01 B submission will be initiated.

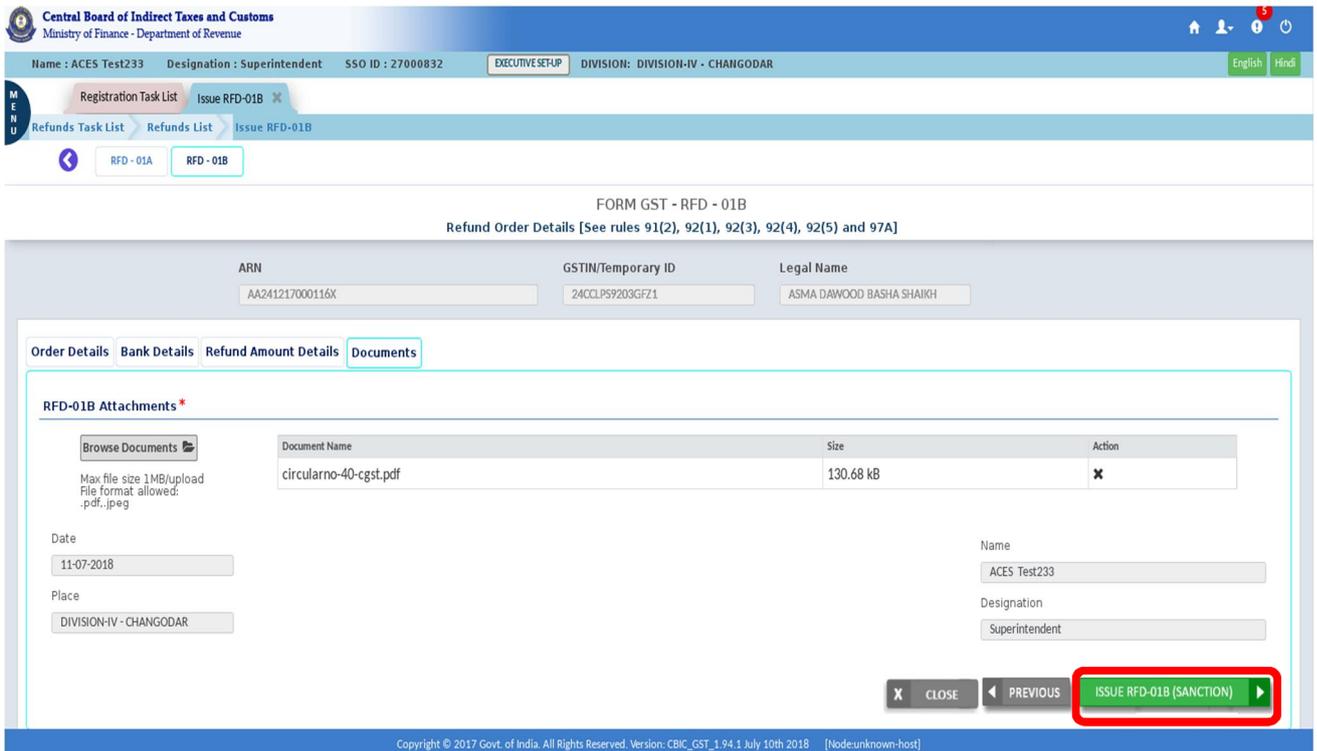


Fig 16: Issue RFD-01 B.

Step 13: Once the RFD-01 B is successfully submitted the ARN will be moved to the archive list.

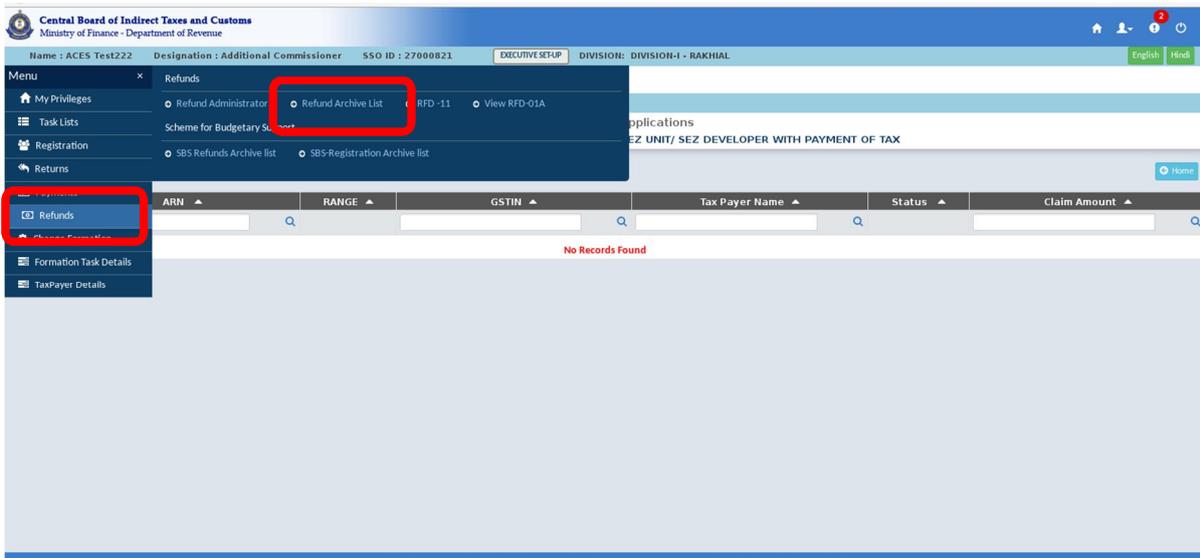


Fig 17: Navigating to Refunds Archive list.

Sl.No	ARN	ARN Date	Ack.No.	Range	Name	GSTIN	Refund Type	Status	Action Date	Action By	Amount	View
1	AA24111700093Z	19-06-2018		Z:AHMEDABAD2 > CAHMEDABAD SOUTH > D:DIVISION-I - RAKHIAL	AJAYKRISHN SITARAM TIWARI	24ACCPD0465G1ZR	ON ACCOUNT OF SUPPLIES MADE TO SEZ UNIT/ SEZ DEVELOPER WITH PAYMENT OF TAX	RFD-01B(06) Initiated	12-07-2018	Aces Test222	101772	

Showing: 1 - 1 of 1 Records Page: 1 of 1

Fig 18: Archive list view page.

### **RFD-01 B for Grounds of Refunds where Provisional Refund is applicable**

Step 1 to Step 8 and Step 11 (document upload) to Step 13 is common for all types of refund irrespective of whether provisional refund is applicable or not.

**Step 14:** Issuance of RFD-01 B for provisional order Rfd-04. When RFD-04 is selected, the following table will be displayed. In the table, the Refund Amount inadmissible, interest and amount adjusted against outstanding demands will be greyed out as the fields are not relevant. No value can be entered in these fields. The Fields under those major heads where no refund has been claimed also will be greyed out.

The officer has to enter the provisional amount sanctioned against each field. The system will not permit entering more than 90% Of the amount claimed as refund.

FORM GST - RFD - 01B  
Refund Order Details [See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Order Details | Bank Details | **Refund Amount Details** | Documents

Type of Order \* RFD-04

Details of Refund Amount (As per manually issued Order)

Description	Integrated Tax	Central Tax	State /UT tax	Cess	Grand Total
a. Refund Amount Claimed	98,521	0	0	3,241	1,01,762
b. Refund Sanctioned on Provisional Basis	0	0	0	0	0
c. Remaining Amount	98,521	0	0	3,241	1,01,762
d. Refund Amount Inadmissible	0	0	0	0	0
e. Gross Amount to be paid	0	0	0	0	0
f. Interest (if any)	0	0	0	0	0
g. Amount adjusted against outstanding demand under the existing law or under the Act	0	0	0	0	0
h. Net Amount to be paid	0	0	0	0	0

CLOSE SAVE PREVIOUS NEXT

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Fig 19: RFD -01 B Provisional order table

Step14: Issuance of RFD-01 B for final order after provisional order. Once the RFD-01 B for provisional order is successfully submitted, the officer will be able to see Provisional order issued final order pending as one of the pending actions in Stage in the transaction summary page. The officer has to select an ARN from the list of ARNs in the list page and repeat steps 1 to 8 and 11 to 13 to issue the final refund order. It is pertinent to note here that while marking any amount as inadmissible or adjusting against existing liabilities, the officer can do so only for the amount that is remaining after sanction of provisional amount. The amount that has been sanctioned on provisional basis cannot be marked as inadmissible or adjusted against any liability.

Central Board of Indirect Taxes and Customs  
Ministry of Finance - Department of Revenue

Name : ACES Test232 Designation : Superintendent SSO ID : 27000831 EXECUTIVE SETUP DIVISION : DIVISION KALOL

Registration Task List Refunds Task List

Refunds Task List

Wednesday, July 11, 2018

Transactions Summary	Stage
On account of supplies made to SEZ unit/ SEZ developer W/o payment of tax	5
On account of supplies made to SEZ unit/ SEZ developer with payment of tax	1
ITC accumulated due to inverted tax structure	4
Exports of goods / services- W/o payment of tax (accumulated ITC)	1
Exports of services- with payment of tax	5
Excess balance in Electronic Cash Ledger	10
Recipient/Supplier of deemed export supplies	4
Export Data	
Transaction Chart	Activity Chart

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Fig 20: Provisional order issued, Final Order pending under Stage.

The details of the provisional order issued, if any, will be available in the Provisional RFD-01 B tab available in the top. If the user clicks on the RFD-01 B provisional tab, the details of the order, amount details, documents uploaded will be available.

The screenshot shows the 'Refund Order Details' for FORM GST - RFD - 01B. The interface includes a navigation bar with 'RFD - 01A', 'RFD - 01B-Provisional' (highlighted with a red box), and 'RFD - 01B'. Below the navigation, there is a table titled 'Details of Refund Amount (As per manually issued Order)'. The table has columns for Description, Tax (F, O, Total), Cess (T, I, P, F, O, Total), and Grand Total. The data is as follows:

Description	Tax			Cess						Grand Total	
	F	O	Total	T	I	P	F	O	Total		
a. Refund Amount Claimed	0	0	0	3,652	0	0	0	0	0	3,652	1,02,173
b. Refund Sanctioned on Provisional Basis	0	0	0	0	0	0	0	0	0	0	0
c. Remaining Amount	0	0	0	3,652	0	0	0	0	0	3,652	1,02,173
d. Refund Amount inadmissible	0	0	0	0	0	0	0	0	0	0	0
e. Gross Amount to be paid	0	0	0	3,652	0	0	0	0	0	3,652	1,02,173
f. Interest (if any)	0	0	0	0	0	0	0	0	0	0	0
g. Amount adjusted against outstanding demand under the existing law or under the Act	0	0	0	0	0	0	0	0	0	0	0
h. Net Amount to be paid	0	0	0	3,652	0	0	0	0	0	3,652	1,02,173

Note - 'T' stands for Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

Fig 21: Rfd-01 B provisional tab.

### Error Scenarios:

In case any RFD-01 B issued by the officer results in an error it will be listed as an action item under the stage as shown in Fig 22 below.

The screenshot shows the 'Refunds Task List' interface. It includes a 'Transactions Summary' section with 'Exports of services- with payment of tax' and an 'Error\_Issue RFD-01B' entry highlighted with a red box. Below this, there are two charts: 'Transaction Chart' and 'Activity Chart'. The 'Transaction Chart' shows a green donut chart for 'Exports of services- with payment of tax'. The 'Activity Chart' shows a green donut chart for 'Error\_Issue RFD-01B'.

Fig 22: Error ó RFD-01 B

On clicking on the Error-Issue RFD-01 B, the list of ARNs that have been returned as errored ones will be listed as shown in fig 23.

The screenshot shows the 'GST-Refund Applications' page with the filter 'Refund Type - EXPORTS OF SERVICES- WITH PAYMENT OF TAX'. A table lists two records with their ARNs, GSTINs, and Tax Payer Names. The 'Status' column for both records is 'Error\_Issue RFD-01B', which is highlighted with a red box.

Sl.No	ARN	RANGE	GSTIN	Tax Payer Name	Status	Claim Amount
1	AA241117000074Z	Z:AHMEDABAD2 > CAHMEDABAD SOUTH > D:DIVISION-II - VATVA - I	24CCLP9203GDZ3	ASMA	Error_Issue RFD-01B	78,909
2	AA241117000076V	Z:AHMEDABAD2 > CAHMEDABAD SOUTH > D:DIVISION-II - VATVA - I	24ACCP0465G9ZJ	AJAYKRISHN SITARAM TIWARI	Error_Issue RFD-01B	99,532

Fig 23: Error ó RFD-01 B

The error description can be viewed by clicking on the ARN and navigating to RFD-01 B tab and then to Error tab.

The screenshot shows the 'FORM GST - RFD - 01B Refund Order Details' page. The 'Errors' tab is selected, and a table displays the error description for the selected ARN. The 'Errors' tab and the error description are highlighted with red boxes.

SrNo	Description
1	Processed application exists for this ARN

Fig 24: Error ó RFD-01 B Description

If the error is due to a human error like order number not valid or payment advice number invalid, the officer has to make suitable changes and save the form and resubmit the same. In case the error is due to system issues like network failure or document upload error, the officer has to resubmit the form without any changes.

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