

GST
[FORM GST RFD-07
[See rules 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp. ID)

_____ (Name)

_____ (Address)

----- (ARN)

Part-A

Order for withholding the refund

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/(11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S. No.		Particulars
1	ARN	
2	Amount Claimed in RFD-01	
3	Amount Inadmissible in RFD-06	
4	Amount Adjusted in RFD-06	
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none">• Recoverable dues not paid• In view of sub-section 11 of Section 54• On account of fraud (s) of serious nature• Others, (specify)
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

Part-B

Order for release of withheld refund

This has reference to your refund application dated against which the payment of refund amount sanctioned vide order dated was withheld by this office order dated . It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.		Particulars
1	ARN	
2	Amount Claimed in RFD-01	
3	Amount Inadmissible in RFD-06	
4	Amount Adjusted in RFD-06	
5	Amount Withheld in RFD-07 A	
6	Amount Released	
7	Amount to be Paid	

Date: <DD/MM/YYYY>

Place:

Signature (DSC):

Name:

Designation:

Office Address:]¹

1. Substituted vide NOTIFICATION NO. 15 /2021–Central Tax dated 18/05/2021 before it was read as

"FORM-GST-RFD-07"
[See rule 92(1), 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UID/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No.

Dated.....<DD/MM/YYYY>

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)				
iii.	Refund amount inadmissible rejected <				
iv.	Refund admissible (i-ii-iii)				
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date.....				
vi.	Balance amount of refund	Nil	Nil		Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

OR

Part-B

Order for withholding the refund

This has reference to your refund application referred to above and information/ documents furnished in the matter.

The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	Refund Calculation	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:



I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date: <DD/MM/YYYY>

Place:

Signature (DSC):

Name:

Designation:

Office Address:"