

CHAPTER X
REFUND

Rule 89 : Application for refund of tax, interest, penalty, fees or any other amount

- (1) Any person, except the persons covered under notification issued under section 55, claiming refund of ¹[any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or] any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file ²[, subject to the provisions of rule 10B,] an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

³[*****]

⁴[**Provided that**] in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the—

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

⁵[⁶**Provided further that**] in respect of supplies regarded as deemed exports, the application may be filed by,—

- (a) the recipient of deemed export supplies; or
- (b) the supplier of deemed export supplies in cases where the

¹ Inserted by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

² Inserted by Noti. No. 35/2021–Central Tax, dt. 24-09-2021. It is made effective from 01-01-2022 by Noti. No. 38/2021–Central Tax, dt. 21-12-2021.

³ **Proviso** omitted by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022. Earlier it read as under:

"**Provided** that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:"

⁴ Substituted for the words "**Provided further that**" by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

⁵ Substituted for "**Provided also** that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies" by Noti. No. 47/2017–Central Tax, dt. 18-10-2017.

⁶ Substituted for the words "**Provided also that**" by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

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recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund];

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed ⁷[only after the last return required to be furnished by him has been so furnished].

⁸[**Explanation**—For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.]

⁹[(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.]

¹⁰[(1B) Any person, claiming refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports, and on which the refund of integrated tax paid at the time of export of such goods has already been sanctioned as per rule 96, may file an application for such refund of additional integrated tax paid, electronically in **FORM GST RFD-01** through the common portal, subject to the provisions of rule 10B, before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54:

Provided that the said application for refund can, in cases where the relevant date as per clause (a) of Explanation (2) of section 54 of the Act was before the date on which this sub-rule comes into force, be filed before the expiry of two years from the date on which this sub-rule comes into force.]

(2) The application under sub-rule (1) shall be accompanied by any of the

⁷ The words “in the last return required to be furnished by him” substituted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.

⁸ Explanation inserted by [Noti. No. 14/2022-Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

⁹ Sub-rule (1A) along with proviso inserted by [Noti. No. 35/2021-Central Tax, dt. 24-09-2021](#) w.e.f. 24-09-2021.

¹⁰ Sub-rule (1B) along with proviso inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

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following documentary evidences in Annexure 1 in **Form GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:-

- (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;
- (b) a statement containing the number and date of shipping bills or bills of export and the number and date of the relevant export invoices, in a case where the refund is on account of export of goods¹¹[, other than electricity];

¹²[(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]

¹³[(bb) a statement containing the number and date of export invoices along with copy of such invoices, the number and date of shipping bills or bills of export along with copy of such shipping bills or bills of export, the number and date of Bank Realisation Certificate or foreign inward remittance certificate in respect of such shipping bills or bills of export along with copy of such Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, the details of refund already sanctioned under sub-rule (3) of rule 96, the number and date of relevant supplementary invoices or debit notes issued subsequent to the upward revision in prices along with copy of such supplementary invoices or debit notes, the details of payment of additional amount of integrated tax, in respect of which such refund is claimed, along with proof of payment of such additional amount of integrated tax and interest paid thereon, the number and date of foreign inward remittance certificate issued by Authorised Dealer-I Bank in respect of additional foreign exchange remittance received in respect of upward revision in price of exports along

¹¹ Inserted by [Noti. No. 14/2022-Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

¹² Clause (ba) inserted by [Noti. No. 14/2022-Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

¹³ Clause (bb) and (bc) inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

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with copy of such foreign inward remittance certificate, along with a certificate issued by a practicing chartered accountant or a cost accountant to the effect that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to exports and copy of contract or other documents, as applicable, indicating requirement for the revision in price of exported goods and the price revision thereof, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;

- (bc) a reconciliation statement, reconciling the value of supplies declared in supplementary invoices, debit notes or credit notes issued along with relevant details of Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;]
- (c) a statement containing the number and date of invoices and the relevant Bank Realization Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of export of services;
- (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding endorsement specified in the second proviso to sub-rule (1) in case of supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (e) a statement containing the number and date of invoices, the evidence regarding endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
- ¹⁴[(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]
- (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case

¹⁴ Clause (f) substituted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019. Earlier to substitution it read as under:

- "(f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;"

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where the refund is on account of deemed exports;

- (h) a statement containing the number and date of invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilized input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
- (i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of finalisation of provisional assessment;
- (j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
- (k) a statement showing the details of the amount of claim on account of excess payment of tax ¹⁵[and interest, if any, or any other amount paid];
- ¹⁶[(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;
- (kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]
- (l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

¹⁵ Inserted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.

¹⁶ Sub-rule (ka) & (kb) inserted by Noti. No. 26/2022-Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.

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Provided that a declaration is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

- (m) a Certificate in Annexure 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

- ¹⁷[**Provided further** that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.]

Explanation—For the purposes of this rule –

- (i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;
- (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
- (3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

- ¹⁸[(4) In the case of zero-rated supply of goods or services or both without

¹⁷ Proviso inserted by Noti. No. 26/2022–Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.

¹⁸ Sub-rule (4) substituted by Noti. No. 75/2017–Central Tax, dt. 29-12-2017 w.e.f. 23-10-2017. Earlier to substitution it read as under:

"(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –

$$\text{Refund Amount} = (\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}$$

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where

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payment of tax under bond or letter of undertaking in accordance with the provisions of subsection (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula–

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where, –

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period ¹⁹[****];

²⁰[(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less ²¹[****];]

- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed

supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

- (E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under "[clause] (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

- (F) "Relevant period" means the period for which the claim has been filed."

* Substituted for "sub-section" by [Noti. No. 17/2017-Central Tax, dt. 27-07-2017](#) w.e.f. 01-07-2017.

¹⁹ Omitted "other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both" by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 08-10-2024.

²⁰ Clause (C) substituted by [Noti. No. 16/2020-Central Tax, dt. 23-03-2020](#) w.e.f. 23-03-2020. Earlier to substitution it read as under:

"(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;"

²¹ Omitted " , other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both" by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 08-10-2024.

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for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

- ²²[(E) "Adjusted Total Turnover" means the sum total of the value of–
- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
 - (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,

²³[excluding the value of exempt supplies other than zero-rated supplies during the relevant period]]

- (F) "Relevant period" means the period for which the claim has been filed.

²⁴[**Explanation-** For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

- (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or
- (ii) the value declared in tax invoice or bill of supply, whichever is less.]

²⁵[*****]

²² Clause (E) substituted by [Noti. No. 39/2018–Central Tax, dt. 04-09-2018](#) w.e.f. 04-09-2018. Earlier to substitution it read as under:

"(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under * [clause] (112) of section 2, excluding –

- (a) the value of exempt supplies other than zero-rated supplies and
- (b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period;"

* Substituted for "sub-section" by Noti. No. 17/2017–Central Tax, dt. 27-07-2017 w.e.f. 01-07-2017.

²³ Substituted by [Noti. No. 20/2024–Central Tax, dt. 08-10-2024](#) w.e.f. 08-10-2024. Earlier to substitution it read as under:

"excluding–

- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period."

²⁴ Explanation inserted by [Noti. No. 14/2022–Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

²⁵ Sub-rule (4A) omitted by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 08-10-2024. Earlier to omission it read as under:

^A[(4A) In the case of supplies received on which the supplier has availed the

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benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.]”

A. Sub-rule (4A) substituted by [N. No. 3/2018-Central Tax, dt. 23-01-2018](#) w.e.f. 23-10-2017. Earlier to substitution it read as under:

“(4A) In the case of supplies received on which the supplier has availed the benefit of [notification No. 48/2017-Central Tax dated 18th October, 2017](#), refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.”

²⁶ Sub-rule (4B) omitted by Noti. No. 20/2024-Central Tax, dt. 08-10-2024 w.e.f. 08-10-2024. Earlier to omission it read as under:

“A[(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]”

A. Earlier sub-rule (4B) substituted by [Noti. No. 54/2018-Central Tax, dt. 09-10-2018](#) w.e.f. 09-10-2018. Earlier to substitution for the period 23-10-2017 to 08-10-2017 it read as under:

“B[(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, [notification No. 40/2017-Central Tax \(Rate\) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1320 \(E\) dated the 23rd October, 2017](#) or [notification No. 41/2017-Integrated Tax \(Rate\) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section \(i\), vide number G.S.R 1321\(E\) dated the 23rd October, 2017](#) or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II,

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²⁷[(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - ²⁸[[tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)]]

Explanation—For the purposes of this sub-rule, the expressions –

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period ²⁹[****]; and

³⁰[(b) “Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4)]

Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

B. Earlier sub-rule (4B) substituted by Noti. No. 3/2018-Central Tax, dt. 23-01-2018 w.e.f. 23-10-2017 and inserted by Noti. No. 75/2017-Central Tax, dt. 29-12-2017 w.e.f. 23-10-2017. As amendment dt. 23-01-2018 has been made effective from 23-10-2017, previous provision are not mentioned.

²⁷ Sub-rule (5) substituted by Noti. No. 26/2018–Central Tax, dt. 13-06-2018 w.e.f. 01-07-2017. Earlier sub-rule (5) substituted by Noti. No. 21/2018-Central Tax, dt. 18-04-2018 w.e.f. 18-04-2018. As amendment dt. 13-06-2018 has been made effective from 01-07-2017, previous provision are not mentioned.

²⁸ Substituted for “tax payable on such inverted rated supply of goods and services” by Noti. No. 14/2022–Central Tax, dt. 05-07-2022 w.e.f. 05-07-2022.

²⁹ Omitted “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” by Noti. No. 20/2024-Central Tax, dt. 08-10-2024 w.e.f. 08-10-2024.

³⁰ Explanation (b) substituted by Noti. No. 74/2018–Central Tax, dt. 31-12-2018 w.e.f. 31-12-2018. Earlier to substitution it read as under:

"(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4)."