

Rule 95 : Refund of tax to certain persons

- ¹[(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11.**]
- (2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02.**
- (3) The refund of tax paid by the applicant shall be available if-
- ²[(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;]
- (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
- (c) such other restrictions or conditions as may be specified in the notification are satisfied.
- ³[**Provided that** where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10.**]
- (4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
- (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

¹ Sub-rule (1) substituted by Noti. No. 75/2017-Central Tax, dt. 29-12-2017 w.e.f. 29-12-2017. Earlier to substitution it read as under:

"(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11**, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in **FORM GSTR-1.**"

² Clause (a) substituted by N.N. 26/2018-Central Tax, dt. 13-06-2018 w.e.f. 01-07-2017. Earlier to substitution it read as under:

"(a) the inward supplies of goods or services or both were received from registered person against a tax invoice ^A[***]"

A The words "and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any" omitted by Noti. No. 75/2017-Central Tax, dt. 29-12-2017 w.e.f. 29-12-2017.

³ Proviso inserted by Noti. No. 40/2021-Central Tax, dt. 29-12-2021 w.e.f. 01-04-2021.