

Central Goods & Services Tax Rules, 2017

Rule 95A : ¹[****]

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- 1 Rule 95A omitted by N.N. 14/2022–Central Tax, dt. 05-07-2022 w.e.f. 01-07-2019. Earlier to omission it read as under:

"A[Rule 95A: Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist

- (1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.
- (2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in **FORM GST RFD-10B** on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.
- (4) The refund of tax paid by the said retail outlet shall be available if-
 - (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
 - (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;
 - (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
 - (d) such other restrictions or conditions, as may be specified, are satisfied.
- (5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

Explanation- For the purposes of this rule, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.]"

A Earlier inserted by N. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 01-07-2019.