

Rule 91 : Grant of provisional refund

- (1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
- ¹[(2) The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in **FORM GST RFD-04**, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:
- Provided that** the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:
- Provided further that** the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.]
- (3) The proper officer shall issue a ²[payment order] in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund ³[on the basis of a consolidated payment advice:]
- ⁴**Provided that** the ⁵[payment order] in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said ⁶[payment order] was issued.]

1 Sub-section (2) substituted by Noti. No. 13/2025-Central Tax, dt. 17-09-2025 w.e.f. 01-10-2025. Earlier to substitution it read as under:

“(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.

^A**Provided that** the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.]”

A. Proviso inserted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.

- 2 Substituted for "payment advice" by Noti. No. 31/2019-Central Tax, dt. 28-06-2019. It is made effective from 24-09-2019 by Noti. No. 42/2019-Central Tax, dt. 24-09-2019.
- 3 Inserted by Noti. No. 49/2019-Central Tax, dt. 09-10-2019 w.e.f. 24-09-2019.
- 4 Proviso inserted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.
- 5 Substituted for "payment advice" by Noti. No. 31/2019-Central Tax, dt. 28-06-2019. It is made effective from 24-09-2019 by Noti. No. 42/2019-Central Tax, dt. 24-09-2019.
- 6 Substituted for "payment advice" by Noti. No. 31/2019-Central Tax, dt. 28-06-2019. It is made effective from 24-09-2019 by Noti. No. 42/2019-Central Tax, dt. 24-09-2019.

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⁷[(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).]

⁷ Sub-rule (4) inserted by Noti. No. 49/2019–Central Tax, dt. 09-10-2019 w.e.f. 24-09-2019.