AISEVAK.IN · FREE GUIDE

# GST Refund (RFD-01) Application Preparer

Document type: Letter / notice · Generated 27 Aug 2026

This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

## Background

Prepares a GST refund application on the right ground — zero-rated exports with or without a LUT, an inverted duty structure, or an excess balance in the cash or credit ledger — computing the eligible refund with the statutory formula and listing the annexures (the relevant Statement, invoices, BRC/FIRC, shipping bills) so the RFD-01 avoids a deficiency memo.

## Purpose of this tool & output

Prepare an RFD-01 refund application — exports (with/without LUT), inverted duty structure or excess ledger balance — with the correct formula and annexures

## How the output is used

Use the computed refund and annexures to file the RFD-01 on the GST portal under the right ground, upload the statements and documents, and respond quickly to any deficiency memo.

## Who receives it

The GST department (the jurisdictional refund officer), via the RFD-01 on the GST portal.

## How to submit / file it

File RFD-01 online for the period and ground (exports with or without a LUT, inverted duty, excess balance) with the relevant Statement, invoices, BRC/FIRC and shipping bills, within the two-year relevant-date limit.

## Who should vet it

A GST practitioner or CA — to confirm the ground, the Rule 89(5) inverted-duty formula or the zero-rated formula, and the annexures.

## Important cautions

A wrong ground or a missing annexure triggers a deficiency memo and delay; the claim is time-barred after two years from the relevant date. Verify the formula and documents with a GST practitioner.

## Companion documents

No related documents are listed on the portal for this tool.