**FAQs on Goods & Services Tax**

**14. Refunds**

**Q 8. Whether principle of unjust enrichment will be applicable in refund?**

Ans. Yes, except in cases of exports and refund of unutilized ITC as referred to in sub-section (2) of section 38

**Q 9. In case the tax has been passed on to the consumer, whether refund will be sanctioned?**

Ans. Yes, however, the amount so determined shall be credited to the Consumer Welfare Fund.

**Q 10. Is there any time limit for sanctioning of refund?**

Ans. Yes, it is 90 days in all cases, excepting in a case where the refund to the extent of 80% of the total amount claimed is refundable to certain categories of exporters referred to in sub-section (4A) of section 38. If refund is not sanctioned within the period of three months, interest will have to be paid by the department.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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