**FAQs on Goods & Services Tax**

**14. Refunds**

**Q 16. In case of refund under exports, whether BRC is necessary for granting refund?**

Ans. Since the exporter has a time period of one year from the date of export for remitting of export proceeds, BRC may not be available at the time of refund application. But if export proceeds are received in advance BRC may be available. Thus, refund should be subject to submission of BRC details within a period of maximum one year or as extended by RBI e-BRC module of DGFT will be integrated with GST module.

However for export of services BRC would be required before sanction of refund.

**Q 17. Will the principle of unjust enrichment apply to exports or deemed exports?**

Ans. The principle of unjust enrichment is not applicable in case of actual exports of goods or services as the recipient is located outside the taxable territory. However, in case of deemed exports it will be applicable.

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