



# Goods & Services Tax

## Educational Series

PD & PP : GST : 352

02 November, 2018

### GST Portal Updates (New Functionality - Refund)

#### AF-02

- Facility to claim Refund on account of export of services with payment of tax, has been enabled on GST Portal for the Taxpayers (Alternate Flow-02), with upload of statement 2.
- [Refer Section 54(1) of CGST Act 2017 & Rule 89 (2) (c) of the CGST Rules, 2017]

#### AF-03

- The following changes in validations in Statement -3 (AF-03) has been done, while applying for Form RFD 01A, for refund of ITC accumulated due to Exports of Goods / Services- without payment of Tax :
- The date of FIRC/ BRC for export of services in the Statement 3 to be uploaded can be before the date of invoice.
- One invoice can be associated with several FIRC/BRC in the Statement 3 to be uploaded with the refund application.

#### AF-04

- Facility to claim Refund on account of assessment/provisional assessment/ appeal/ any other order, has been enabled on GST Portal for the Taxpayers (Alternate Flow-04).
- [Refer Section 54(1) of CGST Act 2017]

**Source:** NACIN GST Weekly Update

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