

## Remedy for “NIL” Refund Application filed by mistake

- Application for refund for same period may be **re-filed** under the “**Any Other**” Category.
- Supporting documents as which would be required to be otherwise submitted shall be given.
- Re-filing of refund application will be permitted only if the registered person has **not filed** refund application under same category for **subsequent period** for refund unutilised ITC on account of Export or Supply to SEZ without payment of tax or accumulation of ITC due to inverted tax structure.
- If claim found proper, Officer will intimate claimant to debit the said amount from his electronic credit ledger through FORM GST **DRC-03**.
- Once the proof of such debit is received by the tax officer, Refund Order in FORM GST RFD-06 and the Payment Order in FORM GST RFD-05 shall be issued by the tax officer.

Ref – Circular No. 110/29/2019 – GST Dt 3/10/2019.