

CHECKLIST FOR REFUNDS OF UNUTILIZED ITC FOR EXPORT SALES (LUT)

- 1) RFD-01 printout
- 2) ARN printout
- 3) Statement 3 of RFD-01
- 4) Statement 3A of RFD-01
- 5) LUT in RFD-11 & ARN receipts
- 6) Form 3B
- 7) Relevant Return part Table 6A of GSTR-1
- 8) Electronic Credit Ledger printout to showing Debit in Electronic Ledger
- 9) Declaration (Second proviso to section 54(3) That goods exported are not subject to any export duty/ drawback have not been availed/ refund of IGST paid has not been claimed
- 10) Declaration (Section 54(3)(ii) That Refund of ITC claimed does not includes ITC availed on goods or on services used for making “Nil” rated for fully exempt supplies.
- 11) Declaration regarding not having been prosecuted for any offence when the amount of tax evaded exceeds 2.5 crores [Rule91(1)] (earlier at the time of filing LUT)
- 12) Undertaking regarding Refund of tax along with interest in case provisions of clause [c] of sub section (2) of section 16 read with sub section 2 of section 42 of the CGST Act have not been complied with
- 13) Self declaration that incidence of tax and interest has not been passed on to any other person (if applicable) Rule 89(2)
- 14) Verification regarding correctness of information
- 15) Purchase Order of the importer
- 16) Invoices of Exports sales
- 17) CA certificates of Exports Sales
- 18) CA certificate in case Refunds exceeds Rs. 2 Lakhs
- 19) EGM print out manifest
- 20) Shipping Bill
- 21) Packing List
- 22) BRC/FIRC for export of services
- 23) Bank Statement
- 24) Purchase Bill in respect of ITC
- 25) E-way Bill for Inward and Outward supplies
- 26) Excel Sheet of Purchase & Sales Ledger
- 27) Power of Attorney for the person initiating the Refund Proceeding
- 28) Any other documents as directed by jurisdictional officer