

**FORM-GST-RFD-05**

[See rules 91(3), 92(4), 92(5) & 94]

**Payment <sup>2</sup>[Order]**

Payment <sup>3</sup>[Order] No: -

Date: <DD/MM/YYYY>

<sup>4</sup>[To PAO, CBIC]

Refund Sanction Order No. ....

Order Date ..... <DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

**Note** - 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

	Details of the Bank	
(i)	Bank Account No. as per application	
(ii)	Name of the Bank	
(iii)	Name and Address of the Bank/branch	
(iv)	IFSC	
(v)	MICR	

Date: .....

Signature (DSC):

Place: .....

Name:

Designation:

Office Address:

To

..... (GSTIN/ UIN/ Temporary ID)

..... (Name)

..... (Address)

1. Substituted by the Central Goods and Services Tax (Third Amdt.) Rules, 2017, w.e.f. 1-7-2017.
2. Substituted for "Advice" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, with effect from 24-9-2019.
3. Substituted for "Advice" by the Central Goods and Services Tax (fourth Amendment) Rules, 2019, with effect from 24-9-2019.
4. Substituted for "To <Centre> PAO/Treasury/RBI/Bank", *ibid*.

## ACTION POINTS

1. The form is relevant for issuing payment advice.

2. Rule 91(3) provides that proper officer shall issue a payment advice in FORM GST RFD-05 for the amount sanctioned under sub-rule (2) and same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

3. Rule 92(4) provides that where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order and issue a payment advice for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

4. Rule 92(5) provides that where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order and issue an advice, for the amount of refund to be credited to the Consumer Welfare Fund.

5. Rule 94 provides that if any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, Interest at such rate not exceeding six per cent as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable. Interest would be paid in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax.