

**[FORM GST RFD-10B<sup>139</sup>**

[See rule 95A]

**Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)**

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

<b>DETAILS OF SUPPLIES</b>														
<b>Inward Supplies</b>										<b>Corresponding outward supplies</b>				
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details			
	No / Date	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State /UT Tax	Cess	No . / Date	HSN Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

i. Bank Account Number

\_\_\_\_\_

<sup>139</sup>Inserted vide Notf no. 31/2019-CT dt 28.06.2019wef 01.07.2019

- ii. Bank Account Type
- iii. Name of the Bank
- iv. Name of the Account Holder/Operator
- v. Address of Bank Branch
- vi. IFSC
- vii. MICR

9. Declaration:

I \_\_\_\_\_ as an authorized representative of \_\_\_\_\_(Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.
- (ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date:

Signature of Authorized Signatory:

Place:

Name:

Designation / Status

**Instructions:**

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
  - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);

- b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
- c) Copy of the returns for the period for which application is being filed.]