



Deepak Bapat

GST Authorities are not granting any refund unless an application is uploaded on the Portal. Section 54 specifies various types of refunds and the category of persons eligible to claim. It is mentioned below in nutshell. Refund to any person, of any tax, and interest paid on such tax, or any other amount paid. [Section 54(1)] Refund to Foreign Consulates, of tax paid on inward supplies of goods or services. [Section 54(2)] Refund to registered persons, of any unutilised input tax credit at the end of any tax period, who have made (i) zero rated supply without payment of tax and (ii) where tax rate on input is higher than output supply (which is commonly known as 'Inverted tax Structure'). [Section 54(3)]