

The Chhattisgarh Goods & Services Tax Rules, 2017

**Rule 95 : Refund of tax to certain persons**

- <sup>1</sup>(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of inward supplies of goods or services or both in **FORM GSTR-11**.
- (2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.
- (3) The refund of tax paid by the applicant shall be available if-
  - <sup>2</sup>(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice .
  - (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
  - (c) such other restrictions or conditions as may be specified in the notification are satisfied.
- (4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
- (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

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1 Substituted vide Notification No. 75/2017-State Tax dt. 23/12/2017 wef 23/12/2017 for the words "Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of inward supplies of goods or services or both in **FORM GSTR-11**, prepared on the basis of the statement of the outward supplies furnished by corresponding suppliers in **FORM GSTR-1**."

2 Substituted vide Notification No. 26/2018 - State Tax dt. 14/06/2018 wef 01/07/2018.

Prior to substitution it was read as under:

(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice <sup>3</sup>[.....].

3 Omitted the words "and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any" vide Notification No. 75/2017-State Tax dt. 29/12/2017 wef 29/12/2017