

## Stringent Refund Procedure w.e.f 14.06.2022

**Vide Instruction No. 03/2022-GST, F. No. CBEC-20/16/35/2019-GST, dated 14.06.2022**

1. A detailed speaking order needs to be issued providing a basis for sanction/rejection of refund.
2. Whether all the due returns have been filed by the applicant or not?
3. Whether any dues are pending recovery from the applicant?
4. Whether refund is required to be withheld/ any amount is required to be deducted?
5. Whether SCN was issued to the applicant? Details of reply of the applicant and PH details?
6. Whether provisions of unjust enrichment are applicable?
7. Whether the refund amount claimed has been debited from the electronic credit ledger?
8. Whether Calculation of the Turnover, Aggregate Turnover is correct?
9. Whether calculation of the Net ITC is correct?
10. Admissibility of ITC to be verified as per the provisions of GST Law
11. ITC of Capital Goods not to be included for Export Refund
12. ITC of Capital Goods and Services not to be included for refund under Inverted Duty Structure
13. Refund restricted to the ITC as per the Invoices uploaded in GSTR 1 and auto-populated in GSTR 2A
14. Refund is not barred under the provisions of 2nd and 3rd proviso to [section 54\(3\)](#)
15. Computation of Refund as per prescribed formula
16. For Export of Goods- Shipping Bills to be verified from ICEGATE Portal
17. For Export of Services- BRC/ FIRC has been furnished for the export remittances