

**Instruction for submission of application for refund from balance in the  
electronic cash ledger**

1. Applicant is to apply online in FORM GST RFD-01A.
2. Printout of FORM GST RFD -01A, ARN, Self declaration under Rule 89(2)(l) or 89(2)(m) as applicable, of the CGST/SGST Rules 2017 and verification thereof to be submitted to the jurisdictional proper officer. Applicant is to check from [www.meggst.gov.in](http://www.meggst.gov.in) to which administration, Central or State he is allocated and to submit the documents as listed herein to such officer. In case the applicant has not been allotted to any administration, he is at liberty to submit the application to any one of the administrations, either Central or State.
3. Applicant is to ensure that a valid return in FORM GSTR-3B has been filed for the tax period immediately before the period for which the application for the refund is made.
4. Applicant is to ensure that the GSTR-1 has been filed for the tax period for which the application for the refund is made. Tax payer having turnover upto Rs. 1.5 crore in the preceding financial year or the current financial year and who has opted to submit the GSTR-1 quarterly or monthly, should have filed the GSTR-1 for the quarter or the month to which the period of claim of refund relates. The option once exercised cannot be changed during the financial year.
5. For other types of refunds the applicant in addition to fulfilment of the above compliance requirements, he is also to furnish the relevant statements and declarations as provided in Rule 89 and its sub-rules.

Non-fulfilling of the above conditions will result in a non-complete submission of Refund application Forms and the Acknowledgement in FORM GST RFD-02 will not be issued.

  
**(L. Khongsit)**  
**Joint Commissioner of Taxes**  
**Meghalaya, Shillong.**