

In case of ground of refund 'Refund on account of ITC accumulated due to Inverted Tax Structure', while applying for refund of accumulated ITC, a taxpayer has to furnish the invoice wise details of inward and outward supplies electronically in offline utility Statement 1A along with Form GST RFD-01A/01. Similarly, taxpayer also has to provide the turnover of inverted rated supply of goods and services in column 1 of statement 1 (Computation of Refund to be claimed table).

· Earlier, the system allowed taxpayers to enter the turnover value in the refund application, even if the same was not in tune of the invoices mentioned in the refund statement. A validation has now been introduced for turnover in Statement 1, 3A and 5A of refund applications in following cases (as applicable):

- Refund on account of ITC accumulated due to Inverted Tax Structure
- Refund of ITC on account of Exports without payment of Tax' and
- Refund on Account of Supplies Made to SEZ Unit / SEZ Developer (without payment of tax) to disallow taxpayers from entering turnover value in the refund application table in excess of aggregate of turnover of the invoices entered in the refund statement.