

Covid19 Alert : Keep Social distance and utilize your time by joining CA CS CMA online classes at 30% disc Coupon: SAFE30 Call : 1800-3000-0505

Home / Experts / GST

Regarding refund in case of service provider

This query is : Resolved

Report Abuse Follow Query

Ask a Query



29 August 2018

Rajiv (Querist)

+ Follow

EXPERT I AM MUCH CONFUSE REGARDING REFUND IN CASE OF INVERTED DUTY STRUCTURE . AS PER SECTION 54(3) IN CASE OF SERVICE PROVIDER OF RENTING A MOTOR VEHICLE.
SIR MY FRIEND PURCHASE A BUS AND PROVIDE FACILITIES TO A COMPANY FOR HIS EMPLOYEES.SIR HE PURCHASED BUS IN AUGUST 2017 WITH CHARGE GST @ 28% SIR HE IS PROVIDING SERVICE WITH CHARGE GST @ 5% (RENTING OF MOTOR VEHICLE) SIR HE HAVE ITC IN CREDIT LEDGER IN GST PORTAL AMOUNT IS APPROX 7 LAKH. SIR HE WANTS TO FILL GST RFD01 FOR CLAMING REFUND OF INVERTED DUTY STRUCTURE . BECAUSE HE PURCHASED BUS WITH GST CHARGE 28% AND PROVIDING SERVICE @ 5%. SO PLEASE TELL ME CAN HE APPLY FOR REFUND UNDER INVERTED DUTY STRUCTURE PLEASE REPLY????

Unanswered Queries

Search query



Popular

Recent

- ▶ Working of tax on Itcg on inherited jewellery
- ▶ Banks FY for 2019 - 20, March 2020 or June 2020 !?
- ▶ Residential status of an individual (OCI)
- ▶ What is the basis for GST reg-Physical inspection
- ▶ 44 AB Audit
- ▶ Directors ITR have not processed yet
- ▶ 80 C DEDUCTION



CA Anita Bhadra
(Expert)

+ Follow

29 August 2018

As per Section 54(3)(ii) of the CGST ACT, 2017- A person can claim refund where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies

As per Section 2(59), the term "input" means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business.

On Capital Good (Purchase of Bus) Refund due to inverted duty not eligible .

Message likes : 1 times

- ▶ Derivative Trading :Which is better ? Nifty or bank nifty?
- ▶ ITC on group medical insurance policy
- ▶ Credit ledger balance query

Answer Query
Share knowledge



← Previous News

Next News →

You need to be the querist or **approved CAclub expert** to take part in this query .

Click here to login now

Similar Resolved Queries :

- [Can service receiver issue debit/credit note in gst ?](#)
- [Restaurant service provider get service e-commerce service](#)
- [Gst refund fy 17-18](#)
- [Refund of itc in case of zero rated supply](#)
- [Gst on chilling service of milk](#)
- [Gst refund](#)
- [Gst refund & gstr-9](#)
- [Gst applicability for security service providing company](#)
- [Gst applicability for security service providing company](#)
- [Gstr 1 in case of sale through ecommerce operator](#)

Subscribe to Expert Queries Feed

Quick Links

[Experts Home](#)[Apply As Expert](#)[Daily Digest](#)[Show all queries](#)[Today's Posts](#)[Ask a Query](#)[Answer a Query](#)[Hall of Fame](#)[Settings \(Only for experts\)](#)

Articles
Forum
Career
Jobs
Video
Income Tax

News
Experts
Budget
Feed
Top Members
Rewards

GST
Scorecard
CCI Online Learning
Share Files
Bookmarks
Events

Trainee Corner
Notification
Featured
Poll
Coaching Institutes
CA Online Classes

Member Strength 30,84,314 and growing..

Get latest updates

Download CCI APP



Our Network Sites



[About](#) [We are Hiring](#) [Media Coverage](#) [Advertise](#) [Terms of Service](#) [Disclaimer](#) [Privacy Policy](#) [Contact Us](#)



© 2020 CAclubindia.com. India's largest network for Finance Professionals.