REPRESENTATION-CUM-LEGAL NOTICE

Request for processing / release of delayed GST refund and statutory interest

Important drafting note: This is a general template for a GST refund claim. It is not a substitute for filing FORM GST RFD-01, replying to a notice, or filing a statutory appeal. Verify the refund category, relevant date, applicable CGST/SGST/IGST provisions, jurisdictional officer and current notifications before service.

BY GST PORTAL GRIEVANCE / OFFICIAL EMAIL / SPEED POST

Date: [DD/MM/YYYY]

From:
[Taxpayer / business legal name]
GSTIN: [GSTIN]
[Registered address]
[Email / mobile]

To:
The Proper Officer / Refund Sanctioning Authority
[Jurisdiction / Division / Commissionerate]
[Office address / official email]

Subject: Representation-cum-legal notice for delayed GST refund under Section 54 of the CGST Act, 2017 and interest under Section 56

Sir/Madam,

1. That, the applicant is a registered taxable person bearing GSTIN [GSTIN] and carries on business at [address]. The refund relates to [zero-rated supplies / inverted duty structure / excess tax paid / tax paid on supply not made / refund arising from an order / other category] for the period [tax period].

2. That, the applicant filed FORM GST RFD-01 on [filing date] under ARN [ARN] for refund of ₹[amount]. The supporting documents and statements included [briefly list]. The acknowledgement in FORM GST RFD-02 was issued on [date] / no acknowledgement or deficiency memo was issued within the applicable statutory period / a deficiency memo in FORM GST RFD-03 was issued on [date] and complied with on [date].

3. That, the statutory timeline under Section 54(7) of the CGST Act requires an order on a complete refund application within sixty days. With effect from 1 November 2026, amended Rule 90 requires acknowledgement or communication of deficiencies within ten days; where neither RFD-02 nor RFD-03 is issued within that period, the application is deemed acknowledged and the Section 54(7) period is counted from the filing date. The applicant requests that the correct statutory start date be applied to this claim.

4. That, despite expiry of the applicable period, the refund has not been credited to the applicant's registered bank account / only part of the refund has been credited / the refund order has not been implemented. The current status shown on the portal is [status]. The applicant's earlier representations dated [dates] and grievance references [numbers] have not resulted in payment or a reasoned decision.

5. That, Section 56 of the CGST Act provides for interest on delayed refunds. Notification No. 13/2017-Central Tax prescribes 6% per annum under Section 56 and 9% per annum under its proviso for qualifying refunds arising from a final order of an adjudicating / appellate authority, tribunal or court that remain unpaid beyond sixty days from the consequent application. The computation must follow the applicable statutory trigger and exclude any period legally attributable to the applicant, where required.

6. That, the Bombay High Court in *Altisource Business Solutions India Pvt. Ltd. v. Union of India*, W.P. No. 5312 of 2024 and connected matters, decided on 30 September 2025, applied Sections 54 and 56 and directed payment of 6% interest from the expiry of sixty days from the original refund application where the initial rejection was later set aside. The Delhi High Court in *M.S.G.S. Industries v. Commissioner of Central Tax and GST Delhi West*, W.P.(C) 7485/2024, decided on 20 May 2025, explained the 6% / 9% periods and adjusted for the taxpayer's delay in responding to a deficiency memo. The applicant relies on these decisions to the extent applicable to the facts.

7. That, this representation does not seek to bypass any statutory notice, hearing or appeal procedure. If the department considers any part of the claim inadmissible, the applicant requests a reasoned notice / order in the prescribed form, disclosure of the relied-upon computation and a reasonable opportunity to respond. A refund rejection order must be examined for appeal under Section 107 within the prescribed limitation period.

8. That, the applicant hereby calls upon the department to:

(a) verify and communicate the current status of ARN [ARN], including any deficiency memo, acknowledgement, refund sanction order or withholding order;
(b) process and release the admissible refund of ■[amount] to the registered bank account without further delay, or issue a reasoned order identifying the legal and factual basis for any withholding / rejection;
(c) calculate and sanction statutory interest under Section 56 at the applicable rate and for the legally relevant period, through the prescribed order / payment process;
(d) provide the interest calculation sheet showing the principal amount, start date, end date, rate, excluded periods and any adjustment already made; and
(e) confirm compliance in writing within **15 daydate:**