

Adjusted Total turnover means the sum total of the value of-
 (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
 (b) the turnover of zero-rated supply of services determined in terms of **clause (D) of rule 89(4) of CGST Rules, 2017** and non-zero-rated supply of services,
excluding-
 (i) the value of exempt supplies other than zero-rated supplies; and
 (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

Statement 3 * [Click to upload the details of Exports of goods and/ or services](#) [Download Offline Utility](#)
Annexure B * [Click to upload the Statement of Invoices \(Utilized ITC\)](#) [Download Annexure B Offline Utility](#)

Kindly enter values in Statement 3A below for the tax period for which refund is being claimed.
Notes: Invoices uploaded in Statement-3 while filing this refund application will be locked and cannot be used in any subsequent refund application unless a deficiency memo is issued or the application is withdrawn.

Table-1. Computation of Refund to be claimed (Statement 3A)

Act	Turnover of zero rated supply of goods and services (1) (₹)*	Adjusted total turnover (2) (₹)*	Net input tax credit (3) (₹)* <small>Edit the Net ITC to exclude, the ITC availed on Capital Goods</small>	Maximum refund amount to be claimed ((1x3)÷2) (4) (₹)
Integrated Tax				
Central Tax			₹0.00	0.00
State/UT Tax	₹0.00	₹0.00		
CESS				0.00
Total	0.00	0.00	0.00	0.00

Sr. No.	Type of Inward Supply *	Type of Document *	GSTIN of the Supplier *	Name of the Supplier *	Document No./ IIR No.	Date *	Port Code *	Value *	Category of Input Supplier *	HSN/SAC *	Central Tax	State Tax / Union Territory Tax	Integrated Tax	Cess	Total Input Tax Credit (12+13+14+15)	Whether ITC blocked under Section 17(3) *	Eligible for ITC *	Amount of Eligible ITC *	Amount of Ineligible ITC *	FD Return Period (mm-YYYY)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Circular No.135/05/2020 - GST

**Annexure-B
 Statement of invoices to be submitted with application for refund of unutilized ITC**

Sr. No.	GSTIN of the Supplier	Name of the Supplier	Invoice Details			Category of input supplies		Central Tax	State Tax/ Union Territory Tax	Integrated Tax	Cess	Eligible for ITC	Amount of eligible ITC
			Invo No.	Date	Value	Inputs/Input Services/capital goods	HSN/SAC						
1	2	3	4	5	6	7	8	9	10	11	12	13	14