

## **Import/Export and Refund Under GST**

- Import/ Export of goods vs Import of services  
Deemed Export - Sec 147 read with Notification No 48 CT  
Merchant Export and condition to make sale @.10%  
What is the condition for claiming refund – Section 54  
What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26  
When exporters are not eligible for refund  
No export/SEZ Supplies on payment of IGST
  
- Time limit for refund application  
Refund in case of Zero Rated Supply with LUT  
Refund in case of Zero Rated Supply on Payment of IGST  
Refund of Intra State treated as Inter state and Rule 89(1A)  
Master Circular 125 and other relevant circular like 135 etc  
Relevant Advance Ruling and Judgement  
Quick Round of Q&A