

GRC BULLETIN

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GSTIN

Advisory - Updates in Refund Filing Process for
various refund categories-Reg

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Authority

Goods and Services
Tax Network (GSTN)

Circular Date

May 08, 2025

Circular Number

N/A

Effective Date

May 08, 2025

GSTIN ADVISORY - UPDATES IN REFUND FILING PROCESS FOR VARIOUS REFUND CATEGORIES-REG

Applicability: Applies to registered taxpayers under GST filing refund claims for:

- *Export of Services with payment of tax*
- *Supplies to SEZ Unit/SEZ Developer with payment of tax*
- *Deemed Exports (refund by supplier)*

The Goods and Services Tax Network (GSTN) implemented significant procedural changes on May 8, 2025, to expedite and simplify the GST refund filing process for particular taxpayer types. This modification affects considered export transactions, supplies to SEZs, and registered businesses involved in exports. The modifications are intended to improve the accuracy and transparency of refund claims while cutting down on procedural delays.

These modifications are effective immediately and will help suppliers and exporters by facilitating a more efficient refund process that is linked to invoices and enhancing compliance monitoring through features that lock invoices.

Important Points:

1. Applicable Refund Categories such as:-

- Exporting services while paying taxes
- Deliveries to the SEZ Unit/Developer upon tax payment
- Supplier's reimbursement for considered exports

2. The "Tax Period" requirement has been removed.

- Choosing a particular 'From' and 'To' tax period is no longer necessary for taxpayers.
- By choosing the appropriate category and clicking "Create Refund Application," refund applications can be started straight away.

3. Required Filing of Returns:

- Up to the date of the refund application, taxpayers are required to make sure that all required returns, such as GSTR-1 and GSTR-3B, are filed.

4. Change to Filing Based on Invoices:

- Now, refunds will be handled using the invoice information that has been uploaded to
- Export of Services with payment of Tax (Statement 2)



TAX LAWS

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- SEZ Supplies with payment of Tax (Statement 4)
- In case of Deemed Exports, the application by the Supplier (Statement 5B)
- This makes transaction-level validation more precise.

5. The mechanism for locking invoices:

- Invoices get locked and unusable after they are uploaded.
- Unlocking is only feasible if the GST authority issues a deficiency memo or withdraws the refund claim.

Source: [Click here for more details](#)

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