Updates in Refund Filing Process for various refund categories-Reg

May 8th, 2025

- 1. GSTN has been made important changes in the refund filing process under the following categories:
 - (a) Export of Services with payment of tax
 - (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax
 - (c) On account of Refund by Supplier of Deemed export
- 2. For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been **removed**. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application."
- 3. Taxpayers must ensure that all the returns (**GSTR-1**, **GSTR-3B** etc) due till the date of refund application, are filed.
- 4. The said refund categories are changed from 'Tax Period based filing' to 'Invoice based filing'. The taxpayers can upload eligible invoices and claim refund in the following statements:
 - (a) Export of Services with payment of Tax (Statement 2)
 - (b) SEZ Supplies with payment of Tax (Statement 4)
 - (c) In case of Deemed Exports, the application by Supplier (Statement 5B)

The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.

Thanks, Team GSTN