

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 The said invoices will be unlocked only if the **refund application is withdrawn or a deficiency memo is issued**.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