

Updates in Refund Filing Process for various refund categories-Reg

Updates in Refund Filing Process for various refund categories-Reg

Key Change

The Government, on 8th May 2025 has 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

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."**

Who is Affected?

This applies to all the Taxpayers, including:

- Exporters
- Suppliers to SEZs

Details and Relevant statements for claiming Refund

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).

Requirements and Points to be Remembered

- Taxpayers must ensure that all the returns (**GSTR-1, GSTR-3B etc**) due till the date of refund application, are filed.
- 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 The said invoices will be unlocked only if the **refund application is withdrawn or a deficiency memo is issued**.