

## Updates in Refund Filing Process for Recipients of Deemed Export

May 8th, 2025

GSTN has made the following changes in the refund filing process under the category **"On account of Refund by Recipient of deemed export"**:

1. Refund applications under this category is **no longer need to be filed in chronological order** of Tax Period which means Taxpayers are not required to select **"From Period"** and **"To Period"** while filing refund application.
2. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.
3. Under the afore said category, the table **"Amount Eligible for Refund"** has been modified. The columns of the revised table are explained hereunder:
  - a. Col. 1 ***'Balance in ECL at the time of filing of refund application'***. This column will reflect the balance available under various Head in Electronic Credit Ledger at the time of filing of application. It will be auto populated.
  - b. Col. 2 ***'Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)'***, in this column the amount of claimed ITC, under respective major Heads will be auto populated based on invoices furnished in Statement 5B.
  - c. Col. 3 ***'Refund amount as per the uploaded invoices'*** reflects the sum of the amount of ITC claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be **downward editable**.
  - d. Col. 4 ***'Eligible Refund Amount'***. In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019.
  - e. Col. 5 ***"Refund amount not eligible as insufficient balance in the ECL (5)"***. This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in Electronic credit Ledger under various major Heads.
4. Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST,SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.
5. The taxpayers are advised to note these changes and if any problem is faced while filing of refund application, grievance may be raised in GST portal. <https://selfservice.gstsystem.in/ReportIssue.aspx>

Thanks,  
Team GSTN