



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub: CBIC clarifies issues related to GST refund

Dear Member,

This is to inform you that CBIC has issued Circular No. 197/09/2023-GST dated 17.7.2023 ([copy enclosed](#)) by clarifying on GST refund related issues.

CBIC has received references from the field formations seeking clarification on various issues relating to GST refunds.

Now, in order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, CBIC hereby clarifies the following issues:

- 1) Refund of accumulated input tax credit under Section 54(3) on the basis of that available as per FORM GSTR 2B.
- 2) Requirement of the undertaking in FORM RFD 01 inserted vide Circular No. 125/44/2019-GST dated 18.11.2019.
- 3) Manner of calculation of Adjusted Total Turnover under sub-rule (4) of Rule 89 of CGST Rules consequent to Explanation inserted in sub-rule (4) of Rule 89 vide Notification No. 14/2022-CT, dated 05.07.2022.
- 4) Clarification in respect of admissibility of refund where an exporter applies for refund subsequent to compliance of the provisions of sub-rule (1) of rule 96A.

For detailed information, members may please refer to Circular No. 197/09/2023-GST dated 17.7.2023.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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