



F. No. CBIC-20001/6/2024-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing Circular No. 233/27/2024-GST, New Delhi, dated the 10th September, 2024 To, The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax and Central Tax (Audit) (All) The Principal Directors General / Directors General (All) Madam/Sir, Subject: Clarification regarding regularization of refund of IGST availed in contravention of rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs without payment of integrated taxes and compensation cess - regarding. Sub-r.....