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Introduction Due to opening of economies and the advent of technologies the world has become a very small place for doing business. Earlier due to lack of visibility and oppressive regulations, Micro, Small and Medium Enterprises (MSMEs) were prevented from going global. However, thankfully due to the presence of online portals/marketplace like Amazon, eBay, Alibaba and other MSMEs are now making their footprints across the globe. In particular, India made leather products, gems and jewellery, textile products are very much popular with shoppers all over the world. Though this is a welcome sign, however, such supply transactions throw an interesting challenge when it comes to the intricate issue of establishing the claim of export and availing GST refunds and other incentives thereon. In this article, the paper writer has made an effort to articulate thoughts on such activity/supply and issues likely to be faced while claiming Refunds from GST and ot.....