



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”: 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. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed. Under the afore said category, the table “Amount Eligible for Refund” has been modified. The columns of the revised table are explained hereunder: Col. 1 ‘Balance in ECL at the time of filing of refund application’. This column will reflec.....