



May 8th, 2025 GSTN has been made important changes in the refund filing process under the following categories: Export of Services with payment of tax Supplies made to SEZ Unit/SEZ Developer with payment of tax On account of Refund by Supplier of Deemed export For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application." Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed. The said refund categories are changed from 'Tax Period ba.....