

-

In the month of May 2025, a system-level validation was deployed on the GST Portal to ensure adherence to the provisions outlined in Para 6 of Circular No. 125/44/2019-GST dated 18.11.2019. As per the said circular: “Any refund claim for a tax period may be filed only after furnishing all the returns in FORM GSTR- 1 and FORM GSTR-3B which were due to be furnished on or before the date on which the refund application is being filed. However, in case of a claim for refund filed by a composition taxpayer, a non- resident taxable person, or an Input Service Distributor (ISD), furnishing of returns in FORM GSTR-1 and FORM GSTR-3B is not required. Instead, the applicant should have furnished returns in FORM GSTR-4 (along with FORM GST CMP-08), FORM GSTR-5 or FORM GSTR-6, as the case may be, which were due to be furnished on or before the date on which the refund application is being filed.” Accordingly, the GST system was upd.....