



To, All the Principal Chief Commissioners / Chief Commissioners of Central Tax Madam/Sir, Subject: Provisional sanction of refund claims on the basis of identification and evaluation of risk by the system - reg. The 56th meeting of the Goods and Services Tax Council held on 3rd September 2025, recommended amendment in rule 91(2) of CGST Rules, 2017 to provide for sanction of 90% of refund claimed on provisional basis by the proper officer on the basis of identification and evaluation of risk by the system. In addition, a proviso has been inserted in rule 91(2) to provide that, on case-by-case basis, where the proper officer is of the opinion that in a particular case, provisional refund should not be granted, he can, for reasons to be recorded in writing, instead of grant of refund on provisional basis, proceed with detailed examination of the application. Further, vide notification No. 14/2025-Central Tax dated 17.09.2025, category o.....