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Portal Updates GSTN Introduces Annexure-B Offline Utility for Refund Applications involving Accumulated ITC Background GSTN has issued an advisory dated 18 May 2026 regarding filing of Annexure-B in refund applications involving accumulated Input Tax Credit (ITC). Till now, taxpayers were uploading Annexure-B in PDF format while filing refund applications under specified categories. To automate the refund process and enable system-based verification of invoices and documents, GSTN has introduced a standardised Annexure-B Offline Utility in Excel format on the GST portal. Going forward, taxpayers are required to furnish Annexure-B through the prescribed offline utility. Refund Categories Covered The Annexure-B Offline Utility is applicable for refund cl.....