



May 18th, 2026 Until now, while filing refund applications under specific categories involving accumulated Input Tax Credit (ITC), taxpayers were uploading Annexure-B in a PDF format, in terms of extant guidelines. In order to further automate the refund filing process and enable system-based verification of invoices and documents, a standardized Annexure-B Offline Utility has now been deployed on the portal. In order to bring uniformity, taxpayers are required to furnish Annexure-B through this prescribed utility going forward. Taxpayers are advised to carefully note the following instructions while filing refund applications under the below mentioned refund categories where refund is claimed on account of accumulated Input Tax Credit (ITC). Introduction of Annexure-B in Offline Utility for following categories Annexure-B is required to be furnished through an offline utility.....