

## **Refund of additional IGST paid on account of upward revision in prices of goods subsequent to exports**

Jul 14th, 2024

1. GST Council has approved that application of refund of additional IGST paid on account of upward revision in prices of goods subsequent to exports may also be processed by Tax Administration. Accordingly, Notification No. 12/2024-Central Tax dt. 10th July, 2024 has also been issued. GSTN is in the process of development of a separate category of refund application in FORM GST RFD-01, for filing an application of refund of additional IGST paid on account of upward revision in prices of goods subsequent to exports.
2. However, till the time such separate category for claiming refund of additional amount of IGST paid is developed on the common portal, such exporter(s) may claim refund of the additional IGST by filing an application of refund in FORM GST RFD-01 under the category “Any other” with remarks “Refund of additional IGST paid on account of increase in price subsequent to export of goods” and uploading of Statement 9A & 9B (Refer to Notification No. 12/2024-Central Tax dt. 10th July, 2024) along with the relevant documents as specified in the Circular 226/20/2024-GST dated. 11.07.2024.
3. The Refund application filed under this category will be processed by the officer based on the documentary proof submitted by the refund applicant. The list of documents which are required to be accompanied with the refund claim are also mentioned in Para 6 of the said Circular.
4. Issues (if any) faced by the taxpayers in filing refund application may be reported on Grievance redressal portal :<https://selfservice.gstsystem.in>

Thanks,  
Team GSTN