

# V.B.GAIKWAD & ASSOCIATES

328, 'E' Ward, D/10, Royal Plaza, Dabholkar Corner, Kolhapur-416 001.

---

**[VERY IMPORTANT/VERY URGENT]**

12.07.2024.

To,

All,

Sir,

Sub:- GST – Procedure to file refund of additional IGST paid on account of increase in the value of goods after its export on payment of IGST – Amendment to Rule 89 of the CGST Rules, 2017 – Clarification issued by CBIC vide Circular dt.11.07.2024 Reg....

---

In routine course, the assessee exports the goods on payment of IGST and declares the details of the said export transaction in his GSTR-1 return and GSTR-3B return. The declaration of details of export invoice along with shipping bill/bill of export, port code etc. details in the GSTR-1 return is treated as application for refund of the IGST amount paid in the said export transaction. Accordingly, after matching the said details of export transaction as declared in the GSTR-1 return with the ICEGATE data, such assessee gets cash refund of the IGST paid by him at the time of export of said goods.

- [2] However, sometimes after export of goods the assessee receives increase in the price of the goods already exported by him, as per the terms/conditions of the purchase order/agreement between him and his customer.

As per the provisions of Sec.15(2) read with Sec.34 of the CGST Act, 2017, the assessee is required to issue debit note/supplementary invoice in favour of his customer declaring the value (i.e.difference between the invoice value and increased value) along with IGST payable thereon and has to declares the said debit note/supplementary invoice in his GSTR-1 return as amendment to the earlier invoices (under which he had exported the goods to such customer) and has to pay the IGST declared in the said debit note/supplementary invoice through GSTR-3B return.

- [3] In the above referred transaction, since the goods are actually exported out of India and the assessee has also received the cash refund of IGST paid at the time of export, he is also eligible for the cash refund of the additional IGST paid on the increased value by issuing debit note/supplementary invoice.

However, there is no specific procedure prescribed under GST Act/Rules made thereunder to claim cash refund of such additional IGST paid after actual export of goods.

---

OFFICE:328, D-10, Second Floor, Royal Plaza, Dabholkar Corner, Kolhapur – 416001.

Ph./Fax No. – (0231)2653479. E-mail – klp.vbg@gmail.com.

# V.B.GAIKWAD & ASSOCIATES

328, 'E' Ward, D/10, Royal Plaza, Dabholkar Corner, Kolhapur-416 001.

---

Hence, in the past we have suggested various assesses to file the refund of such additional IGST amount paid after export by filing the refund application through GST portal under "Any Other" category enclosing all supporting documents in support of said refund claim.

- [4] Now, the Government vide its Notification No.12/2024-CT, dt.10.07.2024 has amended Rule 89 of the CGST Rules, 2017 prescribing the procedure to file the refund by the assessee where he has paid additional IGST on the increased value on the goods already exported by him on payment of IGST. Further, the Government vide its Circular No.226/20/2024-GST, dt.11.07.2024 has also clarified the procedure about filing of refund in the abovementioned transaction. (Copy of the said Circular is enclosed herewith).
- [5] In the light of above said amendment as well as clarification issued vide Circular dt.11.07.2024 it is clear that, -
- i) To claim the refund of additional IGST paid by issuing debit note/supplementary invoice on the increased value of goods already exported, the assessee is required to file a separate refund application in FORM GST RFD-01 through GST portal.
  - ii) The assessee has to select the category "Any other" with remarks *"Refund of additional IGST paid on account of increase in price subsequent to export of goods"* while filing the said refund through GST Portal.
  - iii) The assessee is also required to upload statements 9A & 9B along with said refund application. (Format of said statements 9A & 9B are enclosed herewith).
  - iv) The assessee is also required to upload other supporting documents viz.,
    - (a) copy of shipping bill/bill of export;
    - (b) copy of original invoices along with relevant debit notes/supplementary invoices;
    - (c) copy of contract/other document indicating requirement for the revision in price of goods subsequent to export;
    - (d) proof of payment of IGST declared in the said debit notes/supplementary invoices i.e.GSTR-1/GSTR-3B returns
    - (e) FIRC issued by the Bank evidencing receipt of payment of said additional amount from the customer in foreign exchange;

# **V.B.GAIKWAD & ASSOCIATES**

328, 'E' Ward, D/10, Royal Plaza, Dabholkar Corner, Kolhapur-416 001.

---

- (f) Certificate of Chartered Accountant/Cost Accountant certifying that, the additional amount received on account of upward revision of price of the goods subsequent to export;
- (g) Statement 9A & 9B

[6] Accordingly, we herewith request you to kindly take note of the above said important legal amendment and to kindly implement the same at your end.

[7] We hope we have clarified the matter. However, still if you have any doubts on the issue, we request you to come for personal discussion with all documents to our office.

Thanking you,

Yours faithfully,  
Sd/-  
V.B.Gaikwad & Associates