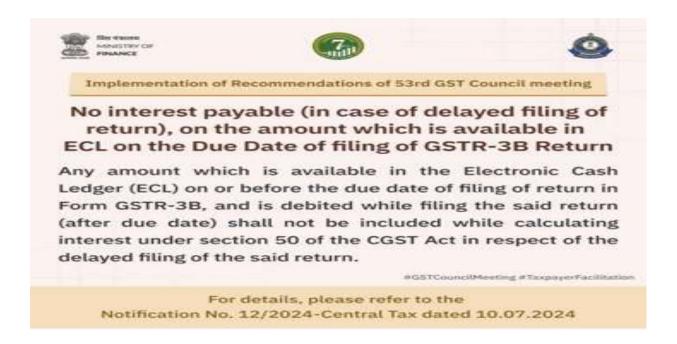
**Update 1 - Exemption to Small Business from Filling GSTR - 9** 



Update 2 - No interest payable for Delayed Return if amount available in ECL



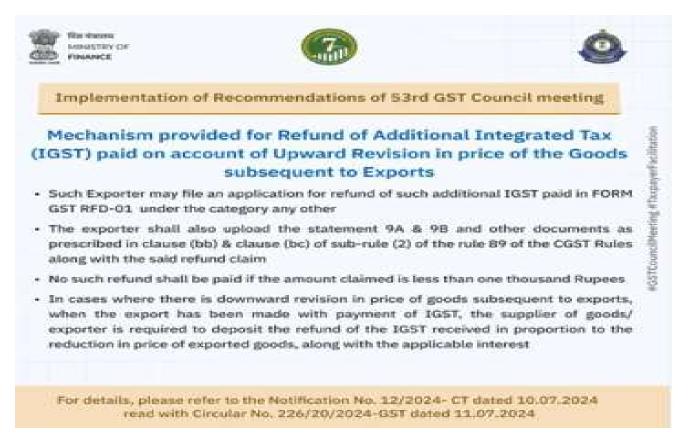
**Update 3 – Change in Due Date for Filling GSTR - 4** 



**Update 4 – Reduction in Rate of TCS for supplies made by ECO** 



**Update 5 – Mechanism for refund of Additional IGST on Upward revision in price post-export** 



## The following documents are required to be accompanied with the refund claim in order to establish that refund is due to such exporter:

(a) Copy of shipping bill or bill of exports, (b) Copy of original invoices, (c) Copy of contract/other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports, (d) Copy of the original invoices as well as relevant debit note(s) / supplementary invoices, (e) Proof of payment of additional IGST and applicable interest and details of the relevant FORM GSTR-1/ FORM GSTR-3B furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant, (f) Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks, (g) A certificate of a practicing chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export, (h) Statement 9A of FORM GST RFD 01 and (i) Statement 9B of FORM GST RFD 01.

Time limit of filling Return – within 2 years of relevant date