

Circular No. 162/18/2021-GST

Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act

Dated – 25th September, 2021

Refund under section 77 of the CGST Act / section 19 of the IGST Act would not be available where the taxpayer has made tax adjustment through issuance of credit note under section 34 of the CGST Act in respect of the said transaction.

For more details, please follow: https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular%20No.%20162_18_2021_GST.pdf