

FILING OF ANNEXURE-B FOR REFUND APPLICATIONS INVOLVING ACCUMULATED ITC USING THE OFFLINE UTILITY IN GST PORTAL – REG (DATED MAY 18, 2026)

The GSTN Advisory, dated May 18, 2026, The GSTN has made it mandatory to file Annexure-B via a standardized Excel-based offline utility, generating a JSON file for upload. This replaces the previous PDF upload method, allowing the portal to automate refund processing and instantly validate invoices against auto-drafted GSTR-2B statements.

Key Highlights of the Guidelines

- **Mandatory Categories:** This applies to refunds of accumulated Input Tax Credit (ITC) for zero-rated exports (without payment of tax), supplies to SEZs, inverted duty structures, and export of electricity.
- **File Limits:** You can enter a maximum of 10,000-line items per offline utility file. The portal allows up to 25 uploaded files, accommodating a total of 2,50,000-line items per refund application.
- **Granular Reporting:** Invoices must be segregated HSN/SAC-wise and classified by input supply category (Inputs, Input Services, Capital Goods). You must also declare if ITC is blocked under Section 17(5).
- **Validation & Errors:** Generated JSON files are validated with GSTR-2B. Any mismatches trigger an invalid documents report.

Step-by-Step Filing Process

1. **Download the Utility:** Access and download the latest Excel-based Annexure-B offline utility from the GST portal.
2. **Fill Details:** Enter invoice-wise details of inward supplies carefully, ensuring no extra spaces or formatting deviations.
3. **Generate & Upload:** Convert the data into a JSON file and upload it directly on the RFD-01 screen using the “Click to upload the Statement of invoices (Unutilized ITC)” option.
4. **Handling High Volumes:** If your refund application exceeds 2,50,000-line items, you can upload the first 2,50,000 items through the JSON utility and submit the remaining invoices as supporting PDF documents.

Source: <https://www.gst.gov.in/newsandupdates/read/660>

ADVISORY TO TAXPAYERS AND STAKEHOLDERS – ENHANCEMENTS IN THE E-WAY BILL (EWB) PORTAL - REG (DATED MAY 21, 2026)

The GSTN Advisory, dated May 21, 2026 has introduced key enhancements to the e-Way Bill (EWB) system to

improve traceability and operational efficiency. Changes include mandatory capturing of the “Ship-To GSTIN” for Bill-To/Ship-To transactions and the launch of a voluntary EWB closure facility.

Key Enhancements

- **Mandatory Ship-To Details:** For Bill-To/Ship-To transactions, inputting the “Ship-To GSTIN” is now mandatory. If the consignee is unregistered, users must enter “URP” (Unregistered Person).
- **Voluntary EWB Closure Facility:** Suppliers, recipients, transporters, and authorized drivers can now voluntarily close e-Way Bills after the successful delivery of goods. This is available via portal.

Source: https://tutorial.gst.gov.in/downloads/news/gstn_advisory_ewb_approved.pdf



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