



Corrigendum to Circular No. 237/31/2024-GST

F. No. CBIC-20001/6/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 25th October, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Corrigendum to Circular No. 237/31/2024-GST dated 15th October, 2024 issued
vide F. No. CBIC-20001/6/2024-GST-reg.**

In the said circular, following shall be inserted at the end of para 4:

“However, it is clarified that said restriction on refund under section 150 of the Finance (No. 2) Act, 2024 will not apply to the refund of an amount paid as pre-deposit by the taxpayer as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act, at the time of filing of an appeal, where such appeals are decided in favor of the said taxpayer.”

(Sanjay Mangal)
Principal Commissioner (GST)