

Indirect Tax Laws Study Circle

Dear Members,
Greetings!!

In the dynamic landscape of Goods and Services Tax, exporters frequently encounter various hurdles in complying with regulations and efficiently processing their refunds. This session aims to provide a comprehensive understanding of the current challenges, recent amendments, judicial pronouncements, and practical solutions pertaining to export procedures and refund mechanisms under GST.

In this context, we have planned our next study circle meeting to discuss key aspects including:

- **Understanding Exports :** (When can it be said that export of goods or services are said to be completed etc.)
- **Refund Mechanisms under GST for Exporters:** (Refund of IGST paid on Exports, Refund of ITC and Issues under Rule 96(10) and Rule 89(4)(c) which is deleted in October 2024 etc.)
- **Practical Challenges and Solutions :** (Issues in FIRC, Common reasons for refund rejections and how to address them etc.)
- **Judicial trends and departmental approach** (Recent case laws and practical experiences)

| <i>Subject</i> | <i>Issues in Exports and Refunds Under GST</i> |
|----------------|---|
| Day & Date | Tuesday, 07 th October 2025 Add event to Outlook Calendar |
| Time | 05:30 PM to 7:30 PM |
| Group Leader | CA. Deepak Kothari |
| Mentor | CA. Jignesh Kansara |
| Venue | Zoom |

All members are requested to remain present and to participate in this collective endeavour and benefit from the group discussion.

Meeting Joining link will be shared a day before the meeting to the members of the study circle for the year 2025-2026.

Members interested to lead on any topic of IDT Laws may kindly contact any of the convenors.

Annual Study Circle for F.Y. 2025-2026 is valid till March 2026. Members may renew their subscription of **Rs. 944/-** (18% GST inclusive)

For Subscription: [Click Here](#)

Study Circle subscription is restricted only to BCAS members.

Tejal Mehta | Aditya Surte | Vasudev Mehta
Study Circle Conveners



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