

- In terms of [Notification 14/2022 dated 05.07.2022](#) , Refund on account of export of Goods with payment of IGST which has been withheld by Customs, has to be processed by GST officers. To implement this provision, GST system will generate Form GST RFD 01 for the withheld refund claims.
- This form GST RFD-01 is made available on the portal to the jurisdictional tax officer for processing and an intimation of the same will be communicated to the taxpayer.