

- Earlier the taxpayers who had opted for Composition levy were not able to file for refund in Form GST RFD-01 under refund category “Excess payment of Tax, if any” but had to choose the refund category “Any other”.
- While filing annual return (GSTR-4), if the composition taxpayers have deposited excess tax, they will now be able to file for refund under category “Excess payment of Tax, if any”.