GST Refunds: What the 18 November 2026 Corrigendum Changes

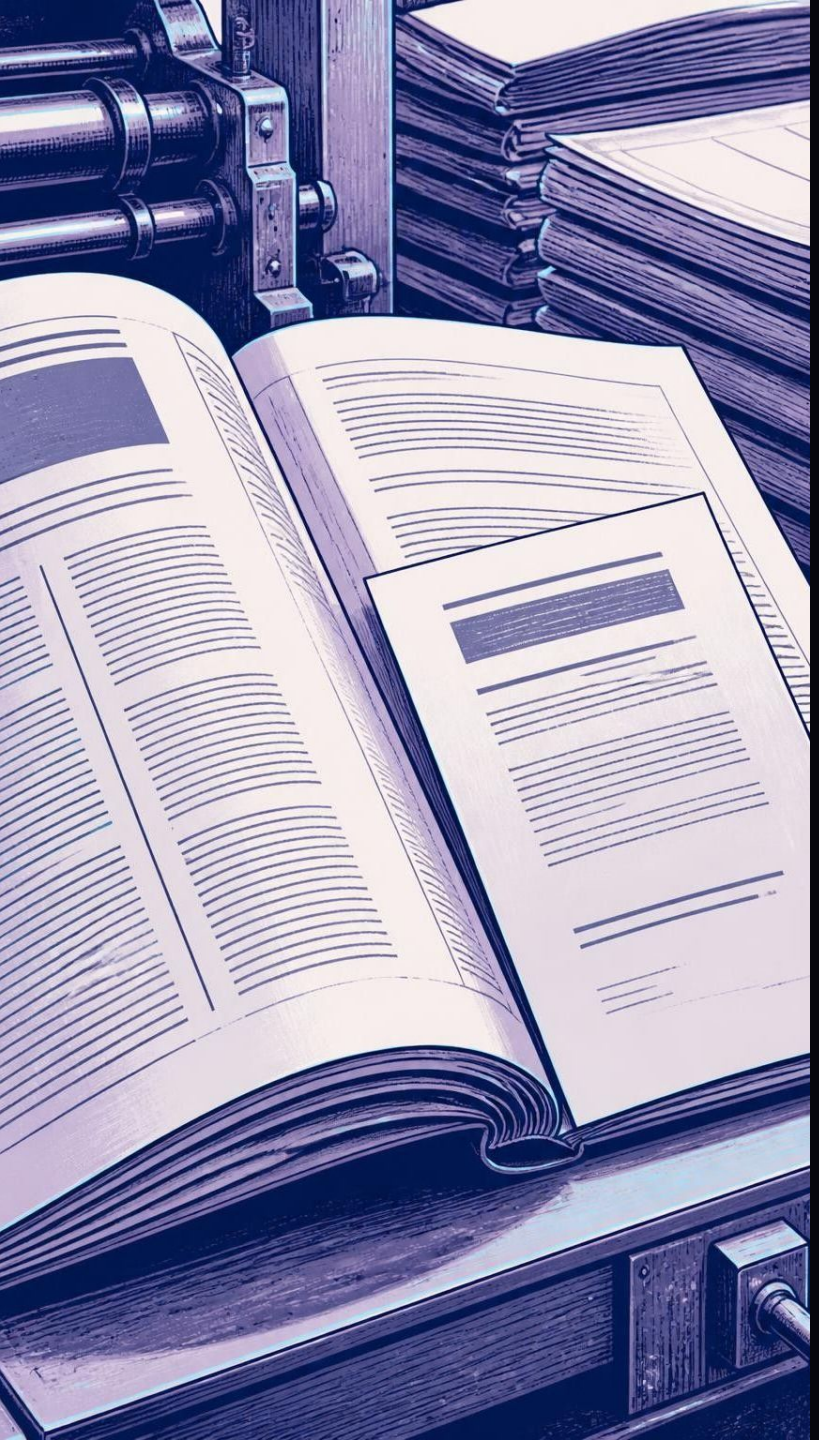
CBIC corrigenda to the Central Goods and Services Tax (Amendment) Rules, 2026 (Notification No. 05/2026-Central Tax, 26 October 2026)

For founders, CFOs and exporters who claim GST refunds

RFD-05 · RFD-06 · RFD-01 · Rule 92(4) · Rule 14B · REG-17

A S Banka Advisors Private Limited





What the corrigendum is

On 18 November 2026, CBIC issued corrigenda (F. No. CBIC-20001/1/2026-GST) to the English version of the CGST (Amendment) Rules, 2026, published as G.S.R. 919(E) dated 26 October 2026.

40 items, listed by Gazette page and line

- Most fix clause numbering and spelling
- A few change what the rules say, mainly on refunds
- No commencement date of its own: each corrected provision applies from the date the Amendment Rules give it
- Under rule 1(2) of the Amendment Rules, that date is 1 November 2026 unless a provision says otherwise

Revalidation of refund orders

Notification No. 05/2026-Central Tax substituted rule 92(4): an order in FORM GST RFD-06 and a payment order in FORM GST RFD-05 are issued, and the refund is credited to the applicant's bank account on a consolidated payment advice. As printed, the text ended with a colon and no proviso.

Item 8 of the corrigendum inserts two provisos:

RFD-06: the order "shall not be required to be revalidated by the proper officer".

RFD-05: the payment order "shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment order was issued".



Example: an RFD-05 issued in February 2027 for a refund still not disbursed on **31 March 2027** must be revalidated.

New RFD-01: Declaration A rewritten

The new FORM GST RFD-01 applies from 1 December 2026. Item 34 of the corrigendum corrects Declaration A (first proviso to section 54(3), rules 89(4) and 89(5)).

Refund type	Declaration as first printed: refund does not include	Declaration as corrected: refund does not include
Zero-rated supply without payment of tax	ITC on capital goods; ITC not available under section 17(5)	ITC not available under section 17(5)
Inverted duty structure	ITC on capital goods; ITC not available under section 17(5); ITC on goods or services used for nil rated or fully exempt supplies; ITC on input services	ITC not available under section 17(5); ITC on goods or services used for nil rated or fully exempt supplies

How this lines up with the refund formulae

Inverted duty, rule 89(5) as substituted: "Net ITC" is ITC on inputs and eligible input services in the relevant period, plus ITC on capital goods attributable to the relevant period.

Eligible input services: input services on which ITC has been availed on or after **1 November 2026**.

Capital goods, new clause (G) of rule 89(4), from 1 April 2027: only capital goods whose ITC is availed on or after 1 April 2027 count, at **1/60** of the eligible ITC for each month in the relevant period, less applicable reversals.

Capital goods declaration, new clause (p) of rule 89(2): also from 1 April 2027.

> Removing capital goods from Declaration A does not change the formula.

Registration text corrected

Rule 14B(21): a person registered through an e-commerce operator's warehouse "shall keep and maintain the books of accounts and records" at the principal place of business in the home State, for each registration under the rule.

Rule 14B(22): the e-commerce operator appoints an authorised "person", not "representative", in each State or Union territory.

Rule 14B(23) and (24): "permission" of the e-commerce operator now reads "consent", matching rule 14B(17) and (18).

FORM GST REG-17 (substituted from 1 April 2027): the reply to a show cause notice is due within **"seven working days"**, not "seven days".



Four points to watch

1

RFD-05 is tied to the financial year.

A payment order not disbursed by the end of the financial year in which it was issued must be revalidated.

2

The proviso is silent on process.

It does not say who revalidates the payment order or how.

3

RFD-06 matches RFD-04.

The substituted rule 91(2) already says an RFD-04 generated by the common portal "shall not be required to be revalidated by the proper officer".

4

Read the corrected Declaration A.

For inverted duty claims, ITC on input services availed on or after 1 November 2026 is part of Net ITC, and the declaration no longer excludes it.

Action plan and key dates

1. For every RFD-05 issued, track whether the refund is disbursed before the end of the same financial year.
2. If it is not, the payment order must be revalidated under the second proviso to rule 92(4).
3. Before filing in the new RFD-01, read Declaration A as corrected.
4. Rule 14B registrants: keep books of accounts and records for each such registration at the principal place of business in the home State.
5. Use "seven working days" for REG-17 replies from 1 April 2027.

1 November 2026:

Amendment Rules in force (rule 1(2)).

18 November 2026:

corrigenda issued.

1 December 2026:

new FORM GST RFD-01.

1 April 2027:

new REG-17; capital goods in rule 89(4)(G) and 89(2)(p).