

In Standard Scenario the Unutilized ITC in The Electronic Credit Lapse (expire) after the Cancellation of the GSTIN, However the Unutilized ITC can be allowed as refund in below Cases.

- Export outside India.
- Supply to SEZ or SEZ Developer.
- ITC available due to Inverted Tax Structure.

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**Note: The Above Eligible Refunds are subject to some provisions as per GST Laws, Taxpayer need to consider and follow the same before applying eligible ITC Refunds.**