GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of
The Chief Commissioner of State Tax
Telangana, Hyderabad.

CCST Ref. No.A(1)/100/2026 **Date:10.11.2026**

Circular No: 10/2026

Sub: Commercial Taxes Department – GST – Export of goods and services – Confirmation of realisation of export proceeds – Rule 96B module deployed in the Dashboard – Instructions – Issued.

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1. Export of goods and services is treated as a zero-rated supply under Section 16 of the Integrated Goods and Services Tax Act, 2017 (IGST Act), subject to fulfilment of the conditions prescribed under the Act. An exporter may make exports either on payment of Integrated Goods and Services Tax (IGST) and claim refund of the tax paid, or without payment of IGST under a Bond or Letter of Undertaking (LUT), subject to the prescribed conditions.
2. Realization of export proceeds within the period prescribed under the Foreign Exchange Management Act, 1999 (FEMA), and the regulations made thereunder, is an important requirement governing export transactions. Sub-regulation (9) of FEMA Regulations, 2015 dt.12.1.2016 mandates "nine months" from date of export, as the period within which the export value of goods / software / services has to be realized and repatriated to India. This time limit has been increased in November, 2025. Further, Rule 96B of TGST Rules, 2017 mandates that if the sale proceeds in respect of export of goods are not received within the FEMA stipulated time, the refund claimed, if any, shall be repaid to the extent of non-realization of sale proceeds. Therefore, invoices dated between 1.1.2025 and 31.10.2025 are taken up for confirmation of receipt of export proceeds.

3. Non-realization of export proceeds may occur for genuine commercial reasons, including disputes with overseas buyers, cancellation of orders, insolvency of foreign customers or other circumstances. Nevertheless, cases involving prolonged non-realisation require close monitoring and confirmation, as it will have adverse impact over revenue in as much as dis-qualifying the very transaction to be zero-rated supply.

4. Further, it has also been observed that certain taxpayers have declared export of goods without corresponding shipping bills being available to establish that the goods were actually exported out of India.

Deployment of Rule 96B module and instructions

5. With a view to undertaking systematic confirmation of the export transactions declared by taxpayers, safeguarding Government revenue and ensuring compliance with the applicable GST provisions, a module titled "Rule 96B" has been developed and deployed in the departmental Dashboard.

6. The Tax Officers concerned shall undertake the confirmation in the module in accordance with the following workflow:

   i. **Module name**: The module is titled "Rule 96B".

   ii. **Data made available:** Taxpayer-wise and invoice-wise data relating to exports declared in GSTR-1 for the period from 01.01.2025 to 31.10.2025 will be made available in the respective logins of the Tax Officers concerned.

   iii. **Details to be entered:** The following information shall be furnished for each invoice:

      a. Whether the invoice relates to export of goods or export of services;

      b. In the case of export of goods, the relevant shipping bill details and details of receipt of export proceeds corresponding to the invoice;

      c. In the case of export of services, details of receipt of export proceeds corresponding to the invoice;

      d. Upload of copies of the e-BRC/FIRC, in support of the receipt of export proceeds.

iv. **Collection of information:** The Tax Officer shall contact the taxpayer concerned, obtain the required invoice-wise information and supporting documents, and enter the details in the module. An Excel template has also been made available in the module and may be used for collecting the information from taxpayers.

v. **Saving and completion:** The information entered in the module may be saved at different stages. However, a task shall be treated as completed only after all the required invoice-wise particulars have been entered and the supporting documents have been uploaded.

7. The taxpayer-wise data will be populated in the Dashboard in the following phases:

Sl. No.	Division(s) / Circle(s)	Data to be populated	Date(s) of population
1	SLTU, Adilabad, Charminar, Golconda, Karimnagar, Mahabubnagar, Malkajgiri, Nizamabad, Nalgonda, Secunderabad, Serilingampally, Warangal, LB Nagar and Uppal	All taxpayers	09.11.2026
2	Khairatabad, Kukatpally, Begumpet, Future City, Shamshabad and Qutubullapur	20 taxpayers per circle/unit on each date	09.11.2026 23.11.2026 30.11.2026 07.12.2026 14.12.2026

8. Any technical issues encountered while using the module shall be brought to the notice of Sri Ch.Ravi Kumar, Deputy Commissioner (State Tax), Data Analytics Unit, O/o the CCST, Hyderabad.

9. The Joint Commissioners (State Tax) concerned shall monitor the exercise and ensure that confirmation and complete data entry, including upload of all supporting documents, in respect of every invoice assigned to the respective Tax Officers are completed by 31.12.2026.

10. The Data Analytics Unit will generate progress reports every Monday. The progress of the exercise will be reviewed every week. The Joint Commissioners shall therefore closely monitor the work and take necessary steps to ensure timely completion.

Sd/ M.Raghunandan Rao,
Chief Commissioner of State Tax
Telangana, Hyderabad

To
All the Jt. Commissioners (State Tax)
Copy to
All Sr. Officers in O/o CCST, Hyderabad
All the DCs / ACs (State Tax)

// F.B.O. //

10/11/2026
Jt. Commissioner (State Tax)
RCM O/o CCST, Hyderabad.