



(b) for **Statement 2**, the following Statement shall be substituted, namely:-

**“Statement 2 [rule 89(2)(c)]**

Refund Type: Export of services with payment of tax (accumulated ITC)

Sr. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										”;

(c) for **Statement 3**, the following Statement shall be substituted, namely:-

**“Statement 3 [rule 89(2)(b) and rule 89(2)(c)]**

Refund Type: Export without payment of tax (accumulated ITC)

Sr. No.	Document Details				Goods/ Service s (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date	Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

(d) for **Statement 4**, the following Statement shall be substituted, namely:-

**“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(e) after **Statement 4**, the following Statement shall be inserted, namely:-

