



|   |   |   |   |   |   |   |   |   |     |     |    |
|---|---|---|---|---|---|---|---|---|-----|-----|----|
|   |   |   |   |   |   |   |   |   | any | any |    |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10  | 11  | 12 |
|   |   |   |   |   |   |   |   |   |     |     | ”. |

(b) for “Statement-4”, the following Statement shall be substituted, namely:-

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

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

(Amount in Rs.)

| GSTIN of recipient | Invoice details |      |       | Shipping bill/ Bill of export/ Endorsed invoice by SEZ |      | Integrated Tax |      | Cess | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (8+9+10-11) |
|--------------------|-----------------|------|-------|--|------|----------------|------|------|--|---|---|
|                    | No.             | Date | Value | No.  | Date | Taxable Value  | Amt. |      |  |   |   |
| 1                  | 2               | 3    | 4     | 5  | 6    | 7              | 8    | 9    | 10   | 11  | 12                                      |
|                    |                 |      |       |  |      |                |      |      |  |   | ”.                                      |

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 45/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published vide number G.S.R 1251 (E), dated the 13<sup>th</sup> October, 2017.