Annexure-E

58. In the principal rules, for the **FORM GST RFD-01** the following FORM shall be substituted with effect from the 01st day of December, 2026, namely:-

"**FORM- GST-RFD-01**

[See rules 89(1), 89 (1A) and 89 (1B)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Current registration status, as on date of filing							
5.	Address							
6.	**Tax period** **(if applicable)**	**From<Year><Month>** **To** **<Year><Month>**						
7.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						

<table>
<tr><td>8.</td><td>Ground of refund claim (select from drop down)</td><td>(a)</td><td colspan="6">Excess balance in Electronic Cash Ledger</td></tr>
<tr><td></td><td></td><td>(b)</td><td colspan="6">Exports of services-with payment of tax</td></tr>
<tr><td></td><td></td><td>(c)</td><td colspan="6">Exports of goods/services-without payment of tax (accumulated ITC) Whether refund of ITC availed on capital goods being claimed? Y/N</td></tr>
<tr><td></td><td></td><td>(d)</td><td colspan="6">On account of order</td></tr>
<tr><td></td><td></td><td></td><td>Sr. No.</td><td>Type of order</td><td>Order no.</td><td>Order date</td><td>Order Issuing Authority</td><td>Payment reference no., if any</td></tr>
<tr><td></td><td></td><td></td><td>ii.</td><td>Assessment</td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td>iii.</td><td>Finalization of Provisional assessment</td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td>iv.</td><td>Appeal</td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td>v.</td><td>Any other order (specify)</td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td>(e)</td><td colspan="6">ITC accumulated due to inverted tax structure except refund filed under category mentioned in (f).
[clause (ii) of first proviso to section 54(3)]
☐ Whether refund of ITC availed on capital goods being claimed? Y/N</td></tr>
<tr><td></td><td></td><td>(f)</td><td colspan="6">ITC accumulated due to inverted tax structure where ITC accumulated involves supply made on account of notification No. 40/2017-CT(R) dated 23.10.2017 or notification No. 41/2017-IT(R) dated 23.10.2017.
[clause (ii) of first proviso to section 54(3)] ☐ Whether refund of ITC availed on capital goods being claimed? Y/N</td></tr>
<tr><td></td><td></td><td>(g)</td><td colspan="6">On account of supplies made to SEZ unit / SEZ developer
(with payment of tax)</td></tr>
<tr><td></td><td></td><td>(h)</td><td colspan="6">On account of supplies made to SEZ unit / SEZ developer
(without payment of tax) ☐ Whether refund of ITC availed on capital goods being claimed? Y/N</td></tr>
<tr><td></td><td></td><td>(i)</td><td colspan="6">Recipient of deemed export supplies/ Supplier of deemed export supplies</td></tr>
</table>

		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-state supply and vice versa (change of POS)			
		(k)	Excess payment of tax, if any			
		(l)	Refund to unregistered person			
		(m)	Export of electricity without payment of tax (accumulated ITC) ☐ Whether refund of ITC availed on capital goods being claimed? Y/N			
		(n)	Additional integrated tax paid on upward revision in price of goods subsequent to export			
		(o)	Any other (*specify*)			
9	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.

10.	**CA certificate, under rule 89(2)(m), if applicable**	UDIN No.: Date: Firm registration No.: ICAI enrolment No.: CA name: (This Certificate is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.) *Attachment of CA certificate (Annexure 2)*

Nature of Business activity/Brief profile of business activity[optional]:

(in not more than **1000 words**):

DECLARATION- A [First proviso to section 54(3), rule 89(4) and 89(5)]

In case of refund claimed under clause (i) of first proviso to section 54(3)

I/We hereby declare that the refund of input tax credit claimed in the application does not include (1) ITC availed on capital goods and (2) ITC not available under 17(5).

In case of refund claimed under clause (ii) of first proviso to section 54(3)

I/We hereby declare that the refund of input tax credit claimed in the application does not include (1) ITC availed on capital goods, (2) ITC not available under 17(5), (3) ITC availed on goods or services used for making 'nil' rated or fully exempt supplies. and (4) ITC availed on input services.

DECLARATION - B [rule 89(2)(f)]

I/We hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

DECLARATION - C [Second proviso to rule 89(1)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I/We hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I/We also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I/We hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5Bfor the tax period for which refund is being claimed. I/We also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

DECLARATION - D (section 54(4) &rule 89(2)(l)]

I/We hereby declare that in respect of the refund amounting to Rs.--/ with respect to the tax, interest, or any other amount claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54)

DECLARATION - E [Rule 91(1)]

I/We hereby declare that I/We have not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds five hundred lakh rupees, during any period of five years immediately preceding the tax period to which the claim for refund relates.

UNDERTAKING - A

I/We hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules, 2017.

UNDERTAKING - B

I/We hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of sub-section (2) of section 16 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

11. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

-

Place

Date

Signature of Authorised Signatory

(Name)

Designation/Status

Annexure-1

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Sl. No	Details of documents of inward supplies received											Tax paid on inward supplies				Whether ITC not available under section 17(5)	Eligible for ITC	Amount of Eligible ITC	GSTR-2B Return Period (mm-yyyy)	Details of documents of outward supplies issued							Tax paid on outward supplies		
	Type of Inward Supply	GSTIN of Supplier/ Self GSTIN	Name of Supplier	Type of Document	No. B/E	Port Code	Date	HSN/ SAC	Tax Rate	Category of inward supplies	Taxable Value	Integrated tax	Central tax	State/ UT Tax	Total tax paid					Type of outward supply	Type of document	No.	Date	HSN/ SAC	Taxable Value	Tax Rate	Integrated Tax	Central Tax	State / UT Tax
1	2	3	3A	4	5	6	7	7A	7B	7C	8	9	10	11	11A	11B	11C	11D	11E	12	13	14	15	15A	16	16A	17	18	19
																(Y/N)	Y/N/partially												

-

-

Statement-1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

	Turnover of inverted rated supply of goods and services	**Tax payable on such inverted rated supply of goods and services**	**Adjusted total turnover (3=3a+3b+3c)**			**Net input tax credit**	**ITC on inputs and input services**	**Maximum refund amount to be claimed [(1x4÷3)-2]**
Tax/Cess			Non zero-rated supply of goods and services	Zero-rated supply of goods	Zero-rated supply of services			
1A	1	2	3a	3b	3c	4	4A	5
Integrated Tax								
Central Tax								
State / UT Tax								
Cess								
TOTAL								

Statement 1B (rule 89(2) (ha))

Refund Type: ITC accumulated due to inverted tax structure in cases where supply of goods has been made under notification No. 40/2017-CT(R) dated 23.10.2017 and notification No. 41/2017-IT(R) dated 23.10.2017(clause (ii) of first proviso to section 54(3))

(Amount in Rs.)

S. No.	Outward supply Invoice Details			Tax paid on outward supplies			GSTIN of recipient	IEC of recipient	Shipping Bill/ Bill of export details filed by recipient				EGM details		Whether goods exported within 90 days of issuance of invoice
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ UT Tax			No.	Date	Port Code	FOB value	Ref. No.	Date	
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	9	10	11	12	13	14	15	16

Statement 2[rule 89(2)(c)]

Refund Type: Export of services with payment of tax

(Amount in Rs.)

Sr. No.	Document Details					Integrated Tax	BRC/FIRC			GSTR 1 period
	Type of Document	No.	Date	Value	Taxable Value		No.	Date	Value	
1	2	3	4	5	6	7	8	9	10	11

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

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

(Amount in Rs.)

Sr. No	Document Details				Goods/ Services (G/S)	HSN/ SAC	Shipping bill/Bill of export				EGM Details		BRC / FIRC		
	Type of Document	No.	Date	Value			Port Code	No.	Date	FOB Value	Ref. No.	Date	No.	Date	Value
1	2	3	4	5	6	6A	7	8	9	10	11	12	13	14	15

Statement-3A [rule 89(4)]

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

(Amount in Rs.)

	Turnover of zero-rated supply of goods and services	Net input tax credit	Adjusted total turnover (3=3a+3b+3c)			Refund amount (1x2÷3)
Tax/Cess			Non zero-rated supply of goods and services	Zero-rated supply of goods	Zero-rated supply of services	
1A	1	2	3a	3b	3c	4
Integrated Tax					-	
Central Tax						
State / UT Tax						
Cess						
TOTAL						

Statement-3B [rule 89 (2) (ba)]

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

(Amount in Rs.)

SI. No.	Invoice Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13

-

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)

(Amount in Rs.)

GSTIN of recipient	Document Details					Goods/ Services (G/S)	Shipping bill/ Bill of export (in case of supply of goods)/ Endorsed invoice by SEZ (in case of supply of services)			Taxable Value	Integrated Tax	Cess	Payment details				
	Type of Document	No.	Date	Value	HSN/ SAC		Port Code	No.	Date				Transaction ID No.	Date	Amount	Bank account no.	IFSC Code
1	2	3	4	5	5A	5B	5C	6	7	8	9	10	11	12	13	14	15

Statement 5 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Document Details					Goods/ Service (G/S)	Shipping bill/ Bill of export (in case of supply of goods)/ Endorsed invoice by SEZ (in case of supply of services)			Details of payments made by supplier to the recipient				
	Type of Document	No.	Date	Value	HSN/ SAC		Port Code	No.	Date	Transaction ID No.	Date	Amount	Bank account no.	IFSC Code
1	2	3	4	5	5A	6	6A	7	8	9	10	11	12	13
						-								

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC)

(Amount in Rs.)

	Turnover of zero-rated supply of goods and services	Net input tax credit	Adjusted total turnover (3=3a+3b+3c)			Refund amount (1x2÷3)
Tax/Cess			Non zero-rated supply of goods and services	Zero-rated supply of goods	Zero-rated supply of services	
1A	1	2	3a	3b	3c	4
Integrated Tax					-	
Central Tax						

State / UT Tax						
Cess						
TOTAL						

-

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

(Amount in Rs.)

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier					Tax paid			
	GSTIN of Recipient	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	1A	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

(Amount in Rs.)

SI. No.	Document details of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of Supplier	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10

Statement 6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

(Amount in Rs.)

Document Type B2C/Registered	Recipient GSTIN/UIN (in case of B2B)	Name (in case of B2C)	Document Details					Details of documents covering transaction considered as intra-State / inter-State transaction earlier					
			Type of Document	No.	Date	Value	Taxable Value	Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Transactions which were held inter State / intra-State supply subsequently					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20

Statement-7

[rule 89(2)(k)]

Refund Type: Excess payment of tax, if any, in case of last return filed.

(Amount in Rs.)

Sl. No.	Document/Invoice Details			Details of amount paid						Details of refund claimed					
	Type of document	ARN No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Interest	Any other (please specify)	Integrated Tax	Central Tax	State/ UT Tax	Cess	Interest	Any other (please specify)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Statement-8

[rule 89(2)(ka)]

Refund Type: Refund for unregistered persons

(Amount in Rs.)

SI. No.	GSTIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/termination		Refund Amount Claimed (I+C+S+Cess)
		Type of Document	No.	Date	Taxable Value	Integrated Tax (I)	Central Tax (C)	State/UT Tax (S)	Cess	Date	Amount	Date	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Statement 9A

[rule 89(2)(bb)]

Refund Type: Additional integrated tax paid on upward revision in price of goods subsequent to export

(Amount in Rs.)

Export Invoice			***Shipping Bill***			***Export remittance details***			***Refund details***	
No.	*Date*	*Total value of Invoice*	*Port of export Code*	*No.*	*Date*	*BRC/FIRC No.*	*Date*	*Remittance amount*	*Amount*	*Date of sanction*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*

Post export price increase									
Supplementary invoices/ debit note & IGST payment details						*Additional export remittance details*			
No.	*Date*	*Total value of supplementary invoice*	*Paid in FORM GSTR-3B return period*	*Total additional IGST paid*	*Interest paid on IGST amount*	*BRC/FIRC No.*	*Date*	*Additional remittance amount*	
(12)	*(13)*	*(14)*	*(15)*	*(16)*	*(17)*	*(18)*	*(19)*	*(20)*	

Statement 9B

[*Rule 89(2)(bc)*]

Refund Type: Details of debit/credit notes/supplementary invoice issued for export of goods

(Amount in Rs.)

S. No.	*Type of document (Debit Note/ Credit Note/ supplementary invoice)*	*Debit Note/ Credit Note/ supplementary invoice*	*Date of document*	*Document Declared in GSTR-1 for the month*	*Tax liability paid/ITC claimed in respect of document declared in GSTR-3B for the month*	*BRC/ foreign inward remittance certificate No.*	*Date of BRC/ foreign inward remittance certificate*	*Whether refund claimed for shipping bill under rule 96 (Y/N)*	*Details of such shipping Bill No.*	*Date of such shipping bill*	*Port of export code*
(1)	*(1a)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*

Statement 10 [rules 89(4) and 89(5)]

Refund type: Zero rated supplies without payment of tax (accumulated ITC) or ITC accumulated due to inverted tax structure

Refund of eligible input tax credit availed on capital goods

S. No	Supplier's GSTIN	Invoice Details of capital goods						GSTR-2B period	Tax on inward supply of capital goods			ITC reversed for the relevant period			Net ITC of capital goods for the relevant period
Type of Document		No	Date	Value	HSN	IGST	CGST	SGST	IGST	CGST	SGST				
1	2	3			4	5	6	7	8	9	10	11	12	13	14	15
		Invoice/CN/DN/Bill of Entry														

Annexure-2

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs. << >> ---------- (in words) claimed by M/s---------- (Applicant ‘s Name) GSTIN/ Temporary ID------- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

UDIN No.:

Firm registration No.:

ICAI enrolment No.

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Annexure-3

Annexure – 3 (rule 89 (2)(n))

Statement of inward supplies to be submitted with application for refund of unutilized ITC

Sr. No.	Particulars	Total Central Tax	Total State Tax/ Union Territory Tax	Total Integrated Tax	Total Cess
(1)	Total ITC as per Invoices mentioned in Utility				
(2)	Reversal as per Rules 38,42 & 43 of CGST Rules and Section 17(5)				
(3)	Reversals - Others				
	Net Input Tax Credit after Reversals (1)-(2)-(3)				

Sr. No	Type of Inward Supply	Type of Document	GSTIN of the supplier	Document Details					Category of inward supplies	HSN / SAC	Total Tax Paid					Whether ITC not available under section 17(5)	Eligible for ITC	Amount of Eligible ITC	GSTR-2B Return Period (mm-yyyy)
				Name of the Supplier	Document No./ Bill of Entry No.	Port Code	Date	Taxable Value			Central Tax	State Tax / Union Territory Tax	Integrated Tax	Cess	Total Tax Paid (12+13+14+15)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
																Y/N	Y/N/partially		

Annexure-4

Statement of Scheduled Energy for exported electricity by Generation Plants (Using Fuel except nuclear, gas, domestic linkage coal, mix fuel) for claiming Input Tax Credit

8. Month in which electricity was exported : (mm/yyyy)
9. Name of Generating Station and Location : (insert name of Generating station, District, State)
10. Name of Company : (insert name of Company)
11. GSTIN of Company : (insert GSTIN of Company)
12. Installed capacity of Generating Station : (insert Installed capacity in MW)
13. Connection point, State and region : (specify "STU/ISTS" – insert name of sub-station), state, region
14. **Details of the Scheduled Energy during the month:**

Domestic	
Name of Domestic Entity	**Scheduled Energy in (MU)**
-	-
Subtotal Domestic Sale (A)	
Cross Border	
-	-
Subtotal Export (B)	
Total Scheduled Energy of Generating Station (C=A+B)	**(insert sum of subtotal-A and subtotal-B)**

Note: As per Complementary Commercial Mechanism under Section 6.1 (d) of CERC (Indian Electricity Grid Code) Regulations, 2010; beneficiaries shall pay energy charges for the scheduled dispatch, in accordance with the relevant contracts/ orders of CERC.

INSTRUCTIONS

1. List of all statements/declarations/undertakings/certificates and other supporting documents to be provided along with the refund application may be found in the Annexure appended to these instructions.

2. In cases where the credit has accumulated both on account of rate of tax on inputs being higher than the rate of tax on output supplies, and output supplies being made under a concessional notification due to which the rate of tax on output supplies is less than the rate of tax on inputs, separate refund applications shall be filed, distinctly identifying the accumulation under each category. In such cases, it shall be ensured that the details of outward supplies pertaining to the relevant category are furnished exclusively in the respective statement, namely Statement 1A or Statement 1B. Further, outward supply details do not have to correspond exactly to the inward-supply details in the same row.

3. Item-wise details of supplies are required to be filled in Annexure-3 in case of refund of unutilised input tax credit.

4. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

5. Acknowledgement in FORM GST RFD-02 will be issued if the application is found complete in all respects.

6. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

7. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

8A. In case of refund claim of accumulated input tax credit on account of inverted duty structure, net input tax credit means input tax credit availed on inputs and input services (in respect of which input tax credit has been availed on or after 1st November 2026).

8B. In case of refund claim of accumulated input tax credit on account of zero-rated supplies, net input tax credit means input tax credit availed on inputs and input services.

9. Adjusted total turnover shall have the same meaning as defined in rule 89(4)(E).

10. For the purpose of Statement-1A, refund claim will be based on supplies reported in GSTR-1 as amended by GSTR-1A, if any.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services, while details of shipping bill and EGM will be mandatory to be provided in case of exporting goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. Turnover of zero-rated supply of goods and services shall have the same meaning as defined in rule 89(4).

Annexure

S. No.	Type of Refund	Statement/Declaration/Undertaking/ Certificates/ Supporting documents
1.	Exports of services-with payment of tax	b. Statement 2 (Statement of Outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1. b. Declaration E (Declaration of non-prosecution) and Undertaking B.
2.	Exports of goods/ services- without payment of tax (accumulated ITC)	e. Statement 3 (Statement of outward supplies): to be based on supplies reported in Table 6A of FORM GSTR-1. f. Statement 3A (Calculation of refund amount): • Column 1 to be based on supplies reported in Table 6A of FORM GSTR 1. • Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B. • Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B. g. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed. h. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking A and B. Other Supporting documents: in case of export of goods made through non-EDI ports, copy of Shipping bill.
3.	Refund of ITC unutilized on account of accumulation due to inverted tax structure	b. Statement 1A (Statement of inward and outward supplies): • to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed. • to be based on supplies reported in Table 6A of FORM GSTR-1. c. Statement 1 (Calculation of refund amount): Column 3 to be based on supplies reported in Table 3.1 of FORM GSTR-3B. d. Annexure 3 (Statement of inward supplies): to be based on details of invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed. e. Declaration A (declaration regarding eligibility of input tax credit), Declaration E (Declaration of non-prosecution) and Undertaking B.
4.	On account of supplies made to SEZ units/ SEZ developer (without payment of tax)	b. Statement 5 (Statement of outward supplies): to be based on supplies reported in Table 6B of FORM GSTR-1. c. Statement 5A (Calculation of refund amount): • Column 1 to be filled as reported in Table 6B of FORM GSTR 1. • Column 2 to not exceed the value of Net ITC available as reported in Table 4C of FORM GSTR-3B. • Column 3 to be filled as reported in table 3.1 of FORM GSTR-3B.