

9. In the said rules, in **FORM GST RFD-01**, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:-

**“Statement 5B** [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

| Sl. | Details of invoices/credit notes/debit notes of outward supplies in case refund is | Tax paid |
|-----|--|----------|
|-----|--|----------|

