
In rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

"(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of notification SRO No.443; Dated:23/10/2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23th October, 2017, published in the Gazette of India, Extraordinary, vide number. G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S.R 1299(E), dated the 13th October, 2017, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

2. In rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of notification SRO No. 445; dated: 23/10/2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification SRO No. 443; Dated:23/10/2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide G.S.R NO. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the
Gazette of India, Extraordinary, Part II, vide r G.S.R NO. 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.

This notification shall come into force with effect from the date of publication of corresponding notification under Central Goods and Services Tax Rules, 2017 in the Central Gazette.


Sd/-

(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department
Dated: .10.2018

No: ET/Estt/GST/119/2017-III
Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon’ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&B.
9. Commissioner, Commercial Taxes, J&K.
12. Pvt. Secretary to Hon’ble Advisor (V).
15. President Chamber of Commerce & Industry, Jammu.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Fareed)
Under Secretary to Government