Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar
Notification
Srinagar, the 23rd October, 2017


(i) in rule 89, in sub-rule (1), for third proviso, thereto the following proviso shall be substituted, namely:-

"Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund";

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,

(a) for “Statement-2”, the following Statement shall be substituted, namely:-

“Statement-2 [rule 89(2) (c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Invoice details</th>
<th>Integrated tax</th>
<th>Cess</th>
<th>BRC/ FIRC No.</th>
<th>Date</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net integrated tax and cess (6+7+10-11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(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.)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export/ Endorsed invoice by SEZ</th>
<th>Integrated Tax</th>
<th>Ces s</th>
<th>Integrate d tax and cess involved in debit note, if any</th>
<th>Integrate d tax and cess involved in credit note, if any</th>
<th>Net Integrate d tax and cess (8+9+10− 11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
<td>Date</td>
<td>Taxable Value</td>
<td>Amount</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

This notification shall deemed to have come into force w.e.f 18th October, 2017.


Sd/-
(Navin K. Choudhary) IAS
Principal Secretary to Government
Finance Department
Dated:-23-10-2017

No. ET/Estt/119/2017

Copy to:
1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Principal Secretary to Government, Finance Department.

(23/10/117)

(Dr. Aadi Fareed)
Under Secretary to the Government