Notification
Srinagar, 27th of December, 2017

SRO 529


(i) in FORM GSTR-1, for Table - 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State IUT Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
<td>Date</td>
<td>Rate</td>
<td>Taxable value</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

6A. Exports

6B. Supplies made to SEZ unit or SEZ Developer

6C. Deemed exports

(ii) in FORM GST RFD-01,-

(a) in Table 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after Statement 1, the following Statement shall be inserted, namely:-
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices of inward supplies received</th>
<th>Tax paid on inward supplies</th>
<th>Details of invoices of outward supplies issued</th>
<th>Tax paid on outward supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. Date Taxable Value</td>
<td>Integrated Tax</td>
<td>Central Tax</td>
<td>State (Union territory) Tax</td>
</tr>
<tr>
<td></td>
<td>1 2 3 4 5 6 7 8 9 10 11 12 13</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(c) after Statement 5A, the following Statement shall be inserted, namely:-

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

Refund Type: On account of deemed exports

(Amount in Rs)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient</th>
<th>Tax paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. Date Taxable Value Integrated Tax Central Tax State (Union Territory) Tax Case</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1 2 3 4 5 6 7 8</td>
<td></td>
</tr>
</tbody>
</table>

(d) for the DECLARATION [rule 89(2)(g)], the following shall be substituted, namely:-

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I 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 also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I 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. I 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.

Signature

Name -
UNDEARTAKING

I 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 clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature
Name –

Designation / Status*

(iii) in FORM GST RFD-01A.-

(a) in Table 7, in clause (g), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after the DECLARATION [rule 89(2)(f)], the following shall be inserted, namely:-

"DECLARATION [rule 89(2)(g)]
(For recipient/supplier of deemed export)

In case refund claimed by recipient 

I 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 also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier 

I 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 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.

Signature
Name –

Designation / Status

UNDEARTAKING

I 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 clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature
Name –

Designation / Status*
(c) after Statement 1, the following Statement shall be inserted, namely:-

"Statement 1A [rule 89(2)(h)]
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices of inward supplies received</th>
<th>Tax paid on inward supplies</th>
<th>Details of invoices of outward supplies issued</th>
<th>Tax paid on outward supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Taxable Value</td>
<td>Integrated Tax</td>
<td>Central Tax</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

(d) after Statement 5A, the following Statement shall be inserted, namely:-

"Statement 5B [rule 89(2)(g)]
Refund Type: On account of deemed exports

(Amount in Rs)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices of outward supplies in case refund is claimed by supplier</th>
<th>Details of invoices of inward supplies in case refund is claimed by recipient</th>
<th>Tax paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Taxable Value</td>
<td>Integrated Tax</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

This notification shall come into force on the date of publication of Central Goods and Services Tax (Thirteenth Amendment) Rules, 2017 in the central Gazette.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government, Finance Department.

No: ET/Estt/119/2017
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. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.
13. Private Secretary to Hon’ble Minister for Finance.
14. Private Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce and Industry, Jammu.
18. President Industries association, Bari Brahmana, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.

(23/11/2017)
(Dr. Aedil Fareed)
Under Secretary to the Government