Uttar Pradesh Shasan
Sansthagat Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of notification no.-KA.NI.-2-1659/XI-9(42)/17-U.P.GST Rules-2017-Order-(70)-2017: Dated: November 07, 2017.

NOTIFICATION

Lucknow: Dated: November 07, 2017

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor on the recommendation of the Council is pleased to make the following rules with a view to amending the Uttar Pradesh Goods And Services Tax Rules, 2017 :-

THE UTTAR PRADESH GOODS AND SERVICES TAX (EIGHTH AMENDMENT) RULES, 2017

1. (1) These rules may be called the Uttar Pradesh Goods and Services Tax ( Eighth Amendment ) Rules, 2017.

(2) They shall be deemed to have come into force with effect from 18th day of October, 2017.

2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 89, in sub-rule (1), for third proviso, 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";

3. In the said rules, 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;

4. In the said rules, 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

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Invoice details</th>
<th>Integrated tax</th>
<th>Cess</th>
<th>BRC/ FIRC</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>No.</td>
<td>Date</td>
<td>Value</td>
<td>Taxable value</td>
<td>Amt.</td>
<td>No.</td>
<td>Date</td>
<td></td>
</tr>
</tbody>
</table>

(Amount in Rs.)
(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>No.</th>
<th>Date</th>
<th>Value</th>
<th>No.</th>
<th>Date</th>
<th>Taxable Value</th>
<th>Amt.</th>
<th>Integrated Tax</th>
<th>Cess</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Net Integrated tax and cess (8+9-11)</th>
</tr>
</thead>
<tbody>
<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>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv