



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೩
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 203

FINANCE SECRETARIAT

NOTIFICATION (4-K /2017)

No. FD 47 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from 21st day of December, 2017.

2. Amendment of FORM GSTR-1.- In FORM GSTR-1 of the Karnataka Goods and Services Tax Rules, 2017 (herein after refer to as the said rules) for item 6 and the entries relating thereto the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															
															”;

3. Amendment of FORM GST RFD-01.- In FORM GST RFD-01 of the said rules,-

(a) in item 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) in item 9, for the **DECLARATION [rule 89(2)(g)]** and the entries relating thereto, 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 –

Designation / Status

UNDERTAKING

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) in Annexure-1,-

(i) after Statement-1 and the entries relating thereto 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)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

(ii) after Statement 5A and the entries relating thereto, the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	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			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8

4. Amendment of FORM GST RFD-01A.- In FORM GST RFD-01A of the said rules,-

- (a) in item 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 heading **DECLARATION [rule 89(2)(f)]** and entries relating thereto 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

UNDERTAKING

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) in Annexure-1,-

- (i) after heading "Statement-1 (rule 89(5))" and the entries relating thereto, 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)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

"

- (ii) after heading "Statement-5A [rule 89(4)] and the entries relating thereto", the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	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			Tax paid			
				Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
	No.	Date	Taxable Value	5	6	7	8
1	2	3	4				

"

By order and in the name of the Governor of Karnataka,

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).