ज. शुद्ध राशि, जिसका भुगतान किया जाना है	
17. कुर्की (आदेश)	आरएफडी -04; आरएफडी - 06; आरएफडी 07 (भाग क)
तरीखः	हस्ताक्षर (डीएससी):
स्थान :	नाम :
	पदनामः
	कार्यालय का पता :

[(संOसंO-ब्रिक्री-कर/जी0एसOटीO/विविध-21/2017-4108)] बिहार-राज्यपाल के आदेश से, सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव ।

16 नवम्बर 2017

एस०ओ० 293, एस०ओ० 292, दिनांक 16 नवम्बर 2017 का अंगेजी में निम्नलिखित अनुवाद बिहार राज्यपाल के प्राधिकार से इसके द्वारा प्रकाषित किया जाता है जो भारतीय संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जाय।

[(संOसंO-ब्रिक्री-कर∕जीOएसOटीO⁄विविध−21/2017-4108)] बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव ।

The 16th November 2017

S.O. 292, Dated 16th November 2017—In exercise of the powers conferred by section 164 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar, hereby makes the following rules further to amend the Bihar Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Bihar Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall come into force with effect from 15^{th} November, 2017.

- 2. In the Bihar Goods and Services Tax Rules, 2017, -
 - *(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-*

"Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.";

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- (ii) in rule 54, in sub-rule (2), for the words "supplier shall issue", the words "supplier may issue" shall be substituted;
- (iii) after rule 97, the following rule shall be inserted, namely: "97A. Manual filing and processing. Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.";

(iv) after rule 107, the following rule shall be inserted, namely:-

"107A. *Manual filing and processing.* – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.";

- (v) in rule 124, -
 - (a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.";

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time."; (vi) after the "FORM GST RFD-01", the following forms shall be inserted, namely:-

"FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN /														
	Temporary ID														
2.	Legal Name														
3.	Trade Name, if any														
4.	Address														
5.	Tax period (if applicable)	From	<year><n< th=""><th>/Ionth></th><th>То</th><th><year><n< th=""><th>Ionth></th><th></th><th></th></n<></year></th></n<></year>	/Ionth>	То	<year><n< th=""><th>Ionth></th><th></th><th></th></n<></year>	Ionth>								
6.	Amount of Refund Claimed(Rs.)	I	Act	Tax	Interest	Penalty	Fees	Others	Total						
		Centra	al tax												
		State /	' UT tax												
		Integr	ated tax												
		Cess													
		Total													
7.	Grounds of Refund	(a)	Excess b	alance in El	ectronic Ca	sh Ledger									
	Claim (select from	(b)	Exports	of services-	with payme	ent of tax									
	drop down)	(c)		<u> </u>		A 4									
		(d)	Act Tax Interest Penalty Fees Others To entral tax												
		Act Tax Interest Penalty Fees Others Telestreet Central tax Integrated tax Integratax													
		(f)		unt of suppli	es made to	SEZ unit/ S	EZ develop	er (without p	bayment						
		(g)	Recipien	t of deemed	export										

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature	
Name –	
Designation / Status	

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature Name – **Designation / Status**

SELF- DECLARATION [rule 89(2)(1)]

_____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in I/We respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature Name – **Designation / Status**

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place	
Date	

Date

Signature of Authorised Signatory (Name) **Designation/ Status**

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC)- calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

			(Amount in Rs.)
Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

(Amount in Rs.)

1.	ARN	_	_				_		_		_		_	_		_	_		_	_	_	_	_	_	
2.	GSTIN / '	Tem	por	ar	y II	D																			
3.	Legal Na																								
4.	Filing Da	te																							
5.	Reason of	f Ref	fun	d																					
6.	Financial	Yea	r																						
7.	Month																								
8.	Order No																								
9.	Order issuance Date:																								
10.	Payment																								
11.	Payment Advice Date:																								
12.	Refund Issued To :												Drop down: Taxpayer / Consumer Welfare Fund												
13.	Issued by:																								
14.	Remarks:																								
15.	Type of C)rde	r								Drop Down: RFD- 04/ 06/ 07 (Part A)														
16.	Details of	Ref	und	l A	mo	oun	t (A	As j	per	the	m	anı	ıall	ly i	ssu	ed	Or	der	:):						
Desc	ription	In	teg	rat	ed	Ta	X		Cei	ıtra	al Tax State/ UT tax Cess														
		Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refun claime	d amount ed																								
provis basis	oned on ional																								
c. Remai Amou	ining nt																								
d.Refun amour admis	nt in-																								
e. Gross to be p	amount paid																								

FORM-GST-RFD-01 B [See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A] Refund Order details

f. Interest (if any)																					
g. Amount adjusted against outstanding demand under the existing law or under the Act																					
h.Net amount to be paid																					
17.	Attac	hme	ents (Or	deı	rs)	RFD-04; RFD- 06; RFD 07 (Part A)														
Date:							Signature (DSC):														
Place:							Name:														
								Designation:													
	Office Address:																				

[(File No. Bikri kar/GST/vividh-21/2017-4108)] By the order of Governor of Bihar, SUJATA CHATURVEDI, Commissioner-cum-Principal Secretary, Commercial Taxes Department.

अधीक्षक, सचिवालय मुद्रणालय, बिहार, पटना द्वारा प्रकाशित एवं मुद्रित, बिहार गजट (असाधारण) 1085-571+10-डी0टी0पी0। Website: <u>http://egazette.bih.nic.in</u>