(ग) विवरण 1 के पश्चात निम्नलिखित विवरण अंत:स्थापित किया जाएगा, अर्थात :--

### **"विवरण 1क [नियम 89(2)(ज)]**

प्रतिदाय किस्म : विपर्यस्त कर ढांचे के कारण संचित आईटीसी [धारा 54(3) के पहले परंतुक का खंड (ii)]

क्रम सं.	प्राप्त पूर्तियों के आवक बीजकों के ब्यौरे			आवक पूर्तियों पर संदत्त कर			3		क पूर्तियों के के ब्यौरे	जावक पूर्तियों पर संदत्त कर			
	सं	तारीख	कराधेय	एकीकृत	केंद्रीय	राज्य	सं	तारीख	कराधेय	एकीकृत	केंद्रीय	राज्य	
			मूल्य	कर	कर	कर/संघ			मूल्य	कर	कर	कर / संघ	
						राज्यक्षेत्र						राज्यक्षेत्र	
						कर						कर	
1	2	3	4	5	6	7	8	9	10	11	12	13	
												";	

(घ) विवरण 5क के पश्चात् निम्नलिखित विवरण अंत:स्थापित किया जाएगा, अर्थात् :--

## "विवरण 5ख [नियम 89(2)(छ)]

प्रतिदाय किस्म: समझे गए निर्यातों के लेखे

(रकम रुपए में)

क्रम सं.	दशा में ब्यौरे/प्रार्ग	जावक पूर्तियो प्तेकर्ता द्वारा प्र	हा दावा करने की ं के बीजकों के तिदाय का दावा पूर्तियों के बीजकों			संदत्त कर	
	सं.	तारीख	कराधेय मूल्य	एकीकृत कर	केंद्रीय कर	राज्य कर/संघ राज्यक्षेत्र कर	उपकर
1	2	3	4	5	6	7	8
							;"

[(सं०सं०—बिक्री—कर / जीएसटी / विविध—21 / 2017 (खंड—I)—4589)] बिहार—राज्यपाल के आदेश से, सुजाता चतुर्वेदी, वाणिज्य—कर आयुक्त—सह—प्रधान सचिव।

#### 21 दिसम्बर 2017

एस०ओ० 309, एस०ओ० 308, दिनांक 21 दिसम्बर 2017 का अंग्रेजी में निम्नलिखित अनुवाद बिहार-राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जो भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन अंग्रजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

[(सं०सं०—बिक्री—कर / जीएसटी / विविध—21 / 2017(खंड—I)—4589)] बिहार—राज्यपाल के आदेश से, सुजाता चतुर्वेदी, वाणिज्य—कर आयुक्त—सह—प्रधान सचिव।

# The 21st December 2017

S.O. 308, dated the 21<sup>st</sup> December 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) These rules may be called the Bihar Goods and Services Tax (Eleventh Amendment) Rules, 2017.
- (2) They shall come into force with effect from 21<sup>st</sup> December, 2017.
- 2. In the Bihar Goods and Services Tax Rules, 2017, -

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

#### "6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			bill/ I	ping Bill of oort	Int	Integrated Tax		Central Tax		State Tax/UT Tax		JT	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	1 2	13	14	1 5	16	
6A. Expo	rts															

6B. Sup	6B. Supplies made to SEZ unit or SEZ Developer														
6C. Dee	6C. Deemed exports														

## (ii) in FORM GST RFD-01,-

- 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:-

#### "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	Tax Central Tax State Tax /Union territory Tax		No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	
1	2	3	4	5	5 6 7		8	9	10	11	12	13	
												";	

(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)

Sl. No.	supplies by supp inward	s in case re olier/Detail	ces of outward efund is claimed ls of invoices of n case refund is recipient		Т	ax paid	
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							;"

(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 –
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";

- (iii) in FORM GST RFD-01A,-
- in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export/ Supplier of deemed export" 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

#### **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) 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)]

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

(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)

Sl. No.	in cas Detail	e refund s of invo	ces of outward supplies is claimed by supplier/ ices of inward supplies is claimed by recipient		·	Гах paid	
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							".

[(File No. Bikri-kar/GST/Vividh-21 /2017(Part-1)-4589)]

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,

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