

(ग) विवरण 1 के पश्चात् निम्नलिखित विवरण अंतःस्थापित किया जाएगा, अर्थात् :--

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

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

“विवरण 5ख [नियम 89(2)(ख)]

प्रतिदाय किस्म : समझे गए निर्यातों के लेखे

(रकम रुपए में)

क्रम सं.	पूर्तिकार द्वारा प्रतिदाय का दावा करने की दशा में जावक पूर्तियों के बीजकों के ब्यौरे/प्राप्तिकर्ता द्वारा प्रतिदाय का दावा करने की दशा में आवक पूर्तियों के बीजकों के ब्यौरे			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 अंग्रेजी 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 21st 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 21st December, 2017.
2. In the Bihar Goods and Services Tax Rules, 2017, -

(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.	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
1	2	3	4	5	6	7	8
							”;

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

<p>“DECLARATION [rule 89(2)(g)] (For recipient/supplier of deemed export)</p> <p>In case refund claimed by recipient <input type="checkbox"/></p> <p>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.</p> <p>In case refund claimed by supplier <input type="checkbox"/></p> <p>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.</p> <p>Signature Name –</p> <p style="text-align: right;">Designation / Status</p>

<p>UNDERTAKING</p> <p>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.</p> <p>Signature Name –</p> <p style="text-align: right;">Designation / Status”;</p>
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(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.	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				
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,

बिहार गजट (असाधारण) 1207-571+10-डी0टी0पी0।

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