

प्राप्तिकर्ता का जीएसटीआईएन	बीजक के ब्यौरे			एकीकृत कर			उपकर
	सं०	तारीख	मूल्य	दर	कराधेय मूल्य	कर रकम	
1	2	3	4	5	6	7	8
4क. एसईजेड इकाई या एसईजेड विकासकर्ता को की गई पूर्तियां							
4ख. माना गया निर्यात							
							” ;

(vii) प्ररूप जीएसटी आर-4 में, अनुदेश सं० 9 के पश्चात् निम्नलिखित अंतःस्थापित किया जाएगा, यथा :--
 "10. जुलाई, 2017 से सितंबर, 2017 और अक्टूबर, 2017 से दिसंबर, 2017 कर अवधि के लिए सारणी 4 की क्रम सं० 4क प्रस्तुत नहीं की जाएगी।"

[(सं०सं०-बिक्री-कर/जीएसटी/विविध-21/2017-3745)]
 बिहार-राज्यपाल के आदेश से,
 सुजाता चतुर्वेदी,
 वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

13 अक्टूबर 2017

एस०ओ० 242, एस०ओ० 241, दिनांक 13 अक्टूबर 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-21/2017-3745)]
 बिहार-राज्यपाल के आदेश से,
 सुजाता चतुर्वेदी,
 वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

The 13th October 2017

S.O. 241, dated the 13th October 2017— In exercise of the powers conferred by section 164 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Government 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 (Seventh Amendment) Rules, 2017.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Bihar Goods and Services Tax Rules, 2017, –
- (i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-
 “(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM**

GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.**- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.”;

(iii) in rule 54, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

(iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;

(v) in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

(vi) 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			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”;

(vii) in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8

4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

[(File No. Bikri-kar/GST/Vividh-21 /2017—3745)]

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) 976-571+10-डी0टी0पी0।

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