## 18 अक्तूबर 2017

एस०ओ० 248, एस०ओ० 247, दिनांक 18 अक्तूबर 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—3808)] बिहार•राज्यपाल के आदेश से, सुजाता चतुर्वेदी, वाणिज्य—कर आयुक्त—सह—प्रधान सचिव।

# The 18<sup>th</sup> October 2017

- S.O. 247, dated 18<sup>th</sup> October 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 (Eighth 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 89, insub-rule (1), for third proviso, the following proviso shall be substituted, namely:-
      - "Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -
      - (a) the recipient of deemed export supplies; or
      - (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund";
    - (ii) in rule 96A, in sub-rule (1), in clause (a), after the words "after the expiry of three months", the words ", or such further period as may be allowed by the Commissioner," shall be inserted;
    - (iii) in FORM GST RFD-01,
      - (a) for "Statement-2", the following Statement shall be substituted, namely:-

### **"Statement- 2 [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

#### (Amount in Rs.)

|     |                 |      |       |                | _    |      | T    |      | L _L       |            |              |  |
|-----|-----------------|------|-------|----------------|------|------|------|------|------------|------------|--------------|--|
| Sr. | Invoice details |      |       | Integrated tax |      | Cess | BRC/ |      | Integrated | Integrated | Net          |  |
| No. |                 |      |       |                |      |      | FIRC |      | tax and    | tax and    | Integrated   |  |
|     | No.             | Date | Value | Taxable        | Amt. |      | No.  | Date | cess       | cess       | tax and cess |  |
|     |                 |      |       | value          |      |      |      |      | involved   | involved   | (6+7+10-11)  |  |
|     |                 |      |       |                |      |      |      |      | in debit   | in credit  |              |  |
|     |                 |      |       |                |      |      |      |      | note, if   | note, if   |              |  |
|     |                 |      |       |                |      |      |      |      | any        | any        |              |  |
| 1   | 2               | 3    | 4     | 5              | 6    | 7    | 8    | 9    | 10         | 11         | 12           |  |
|     |                 |      |       |                |      |      |      |      |            |            | ",           |  |
|     |                 |      |       |                |      |      |      |      |            |            |              |  |
|     |                 |      |       |                |      |      |      |      |            |            |              |  |
|     |                 |      |       |                |      |      |      |      |            |            |              |  |

# (b) for "Statement-4", the following Statement shall be substituted, namely:"Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

## (Amount in Rs.)

| GSTIN     | Invoice details |      |       | Shipping   |        | <b>Integrated Tax</b> |      | Cess | Integrated | Integrated | Net          |
|-----------|-----------------|------|-------|------------|--------|-----------------------|------|------|------------|------------|--------------|
| of        |                 |      |       | bill       | / Bill |                       |      |      | tax and    | tax and    | Integrated   |
| recipient |                 |      |       | of export/ |        |                       |      |      | cess       | cess       | tax and cess |
|           |                 |      |       | End        | orsed  |                       |      |      | involved   | involved   | (8+9+10-11)  |
|           |                 |      |       | invo       | ice by |                       |      |      | in debit   | in credit  |              |
|           |                 |      |       | SEZ        |        |                       |      |      | note, if   | note, if   |              |
|           | No.             | Date | Value | No.        | Date   | Taxable               | Amt. |      | any        | any        |              |
|           |                 |      |       |            |        | Value                 |      |      |            |            |              |
| 1         | 2               | 3    | 4     | 5          | 6      | 7                     | 8    | 9    | 10         | 11         | 12           |
|           |                 |      |       |            |        |                       |      |      |            |            | ."           |

[(File No. Bikri-kar/GST/Vividh-21 /2017-3808)]
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) 981-571+10-डी0टी0पी0।

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