NOTIFICATION FINANCE DEPARTMENT.

Sachivalaya, Gandhinagar. Notification No. 47/2017-State Tax Dated the 18th October, 2017.

Gujarat Goods and Services Tax Act, 2017. No.(GHN-113)GSTR-2017(12)-TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Gujarat Goods and Services Tax (Tenth Amendment) Rules, 2017.
- (2) They shall come into force from 18th day of October, 2017.
- 2. In the Gujarat Goods and Services Tax Rules, 2017,
 - (i) in rule 89, in sub-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.)

Sr.	Invoice details			Integrated tax		Cess	BRC	/ FIRC	Integrated	Integrated	Net
No.	No.	Date	Value	Taxable	Amt.		No.	Date	tax and	tax and	Integrated
				value					cess	cess	tax and
									involved	involved	cess
									in debit	in credit	(6+7+10 -
									note, if	note, if	11)
									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 In		Integrate	Integrated Tax		Integrated	Integrated	Net
of				bill/	Bill of				tax and	tax and cess	Integrated
recipient				exp	ort/				cess	involved in	tax and
				End	orsed				involved in	credit note,	cess
				invo	ice by				debit note,	if any	(8+9+10-
			SEZ					if any		11)	
	No.	Date	Value	No.	Date	Taxable	Amt.				
						Value					
1	2	3	4	5	6	7	8	9	10	11	12
											."

By order and in the name of the Governor of Gujarat,

C J Mecwan

Joint Secretary to Government.