



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಐಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ನವೆಂಬರ್ ೯, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Thursday, November 9, 2017 (Karthika 18, Shaka Varsha 1939)	ನಂ.೧೦೧೬ No. 1016
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FINANCE SECRETARIAT

NOTIFICATION (4-H/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 09-11-2017.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Eighth Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 18th October, 2017.

2. Amendment of Rule 89.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as said rules), 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”;

3. Amendment of Rule 96A.-In rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the comma and words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

4. Amendment of FORM GST RFD-01.-In FORM GST RFD-01, of the said rules

(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.)

Sl. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
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 of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10- 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).