



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक १(३)]

सोमवार, जानेवारी १, २०१८/पौष ११, शके १९३९

[पृष्ठे ४, किंमत : रुपये ९.००

असाधारण क्रमांक ३

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले

(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,
dated the 29th December 2017.

NOTIFICATION

Notification No. 70/2017-State Tax

No. MGST-1017/C.R. 219/Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) the Government of Maharashtra hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely :—

(1) These rules may be called the Maharashtra Goods and Services Tax (Thirteenth Amendment) Rules, 2017.

(2) They shall deemed to have come into force with effect from the 21st December 2017.

2. In the Maharashtra Goods and Services Tax Rules, 2017,—

(i) 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			Central Tax			Stat/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt.	Rate	Taxable value	Amt.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

(ii) in **FORM GST RFD-01**,—

(a) in Table 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/Supplier of deemed export supplies” shall be substituted ;

(b) after Statement 1, the following Statement shall be inserted, namely :—

“ Statement 1A [rule 89(2)(h)]

Refund Type : ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)].

Sr. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integra- ted Tax	Central Tax	State/ Union Territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union Territory Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

(c) after Statements 5A, the following Statement shall be inserted, namely :—

“ Statement 5B [rule 89 (2)(g)]

Refund Type : On account of deemed exports.

(Amount in Rs.)

Sr. 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	Central Tax	State/Union Territory Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

“ DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

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.

In case refund claimed by supplier

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.

Signature

Name

Designation / Status

UNDERTAKING

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.

Signature

(iii) in **FORM GST RFD-01A,—**

(a) in Table 7, in clause (g), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies / Supplier of deemed export supplies” shall be substituted ;

(b) after the **DECLARATION** [rule 89(2)(f)], the following shall be inserted, namely:-

“DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

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.

In case refund claimed by supplier

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 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.

Signature

Name

Designation / Status

UNDERTAKING

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.

Signature

Name

Designation / Status”;

(c) after Statement 1, the following Statement shall be inserted, namely :—

“Statement 1A [rule 89(2)(h)]

Refund Type : ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sr. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union Territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union Territory Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

(d) after Statement 5A, the following Statement shall be inserted, namely :—

“Statement 5B [rule 89(2)(g)]

Refund Type : On account of deemed exports

Sr 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	Central Tax	State/Union Territory Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

R. D. BHAGAT,
Deputy Secretary to Government.

*Note :—*The principal rules were published in the *Maharashtra Government Gazette, Extra-ordinary, Part IV-B, Extra-Ordinary No 170, vide Notification No. MGST.-1017/C.R.90/Taxation-1, dated the 22nd June 2017* and was last amended *vide Finance Department Notification No. MGST.-1017/C.R. 203/Taxation-1, dated the 15th November 2017 [Notification No.55/2017-State Tax]* published in the *Maharashtra Government Gazette Extra-Ordinary Part IV-B No. 376, dated the 15th November 2017.*