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FINANCE DEPARTMENT

NOTIFICATION

The 18th October, 2017

S.R.O.No.501/2017— In exercise of the powers conferred by Section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

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

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Goods and Services Tax Rules, 2017, (hereinafter referred to as the 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. In the said rules, 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.

4. In the said rules, 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.)

| 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 |

; and

(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 |

[No.30281– FIN-CT1-TAX-0034/2017/FIN.]

By Order of the Governor

S. ROUT
Under-Secretary to Government