Uttar Pradesh Shasan Sansthagat Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of notification no.-KA.NI.-2-1659/XI-9(42)/17-U.P.GST Rules-2017-Order-(70)-2017: Dated: November •7, 2017.

NOTIFICATION

No.-KA.NI.-2-1659/XI-9(42)/17-U.P.GST Rules-2017-Order-(70)-2017 Lucknow: Dated: November • 7, 2017

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor on the recommendation of the Council is pleased to make the following rules with a view to amending the Uttar Pradesh Goods And Services Tax Rules, 2017:-

THE UTTAR PRADESH GOODS AND SERVICES TAX (EIGHTH AMENDMENT) RULES, 2017

Short title 1. (1) These rules may be called the Uttar Pradesh Goods and Services and Tax (Eighth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from 18th day of October, 2017.

Amendment of rule 89

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- 2. In the Uttar Pradesh 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";

Amendment of rule 96A

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;

Amendment in FORM GST RFD-01

- 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.)

	Sr.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated	Integrated	Net
	No.	No.	Date	Value	Taxable	Amt.		No.	Date	tax and cess	tax and cess	Integrated
					value					involved in	involved in	tax and cess
										debit note,	credit note,	(6+7+10 -
l										if any	if any	11)

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.)

											,
GSTI N of recipi ent]	Invoice d	etails	Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrate	ed Tax	Cess Integ rated tax and cess invol	Integ rated tax and cess invol	Net Integra ted tax and cess (8+9+1	
	No ·	Date	Value	No	Date	Taxabl e Value	Amt.		ved in debit note, if any	ved in credi t note, if any	0-11)
1	2	3	4	5	6	7	8	9	10	11	12
	Ĺ										."

Order,

(Rajendra Kumar Tiwari) Apar Mukhya Sachiv