

1 सितम्बर 2017

एस० ओ० 142, एस० ओ० 141 दिनांक 1 सितम्बर 2017 का अंग्रेजी में निम्नलिखित अनुवाद बिहार-राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जो भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

[(सं० विक्री-कर/जी०एस०टी०/विविध-10/2017-3237)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

***The 1<sup>st</sup> September 2017***

S.O.141 dated 1<sup>st</sup> September 2017— In exercise of the powers conferred by section 164 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar is pleased to make the following Rules further to amend the Bihar Goods and Services Tax Rules, 2017,:-

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

(2) Save as otherwise provided, these shall come into force with effect from 27<sup>th</sup> July, 2017.

2. In the Bihar Goods and Services Tax Rules, 2017,

(i) With effect from 22<sup>nd</sup> July, 2017, in sub-rule (4), of rule 24, for the words “within a period of thirty days from the appointed day”, shall be substituted by the words and figures “on or before 30<sup>th</sup> September, 2017.”

(ii) Rule 34, shall be substituted, by the following namely:-

**“34. Rate of exchange of currency, other than Indian rupees, for determination of value.—**

(1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.”;

(iii) With effect from 1<sup>st</sup> July, 2017, sub-rules (2) and (3), of rule 44, shall be substituted by the following namely:—

“(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.”;

(iv) The third proviso, of rule 46, shall be substituted by the following proviso namely:—

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

(i) name and address of the recipient;

- (ii) address of delivery; and  
(iii) name of the country of destination.”;
- (v) With effect from 1st July, 2017, sub-rule (5) of rule 61 shall be substituted by the following namely:-  
“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.  
(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2—
- (a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;
- (b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any;
- (c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”;
- (vi) With effect from 1st July, 2017, in the second proviso of sub-rule (3) of Rule 83, the words “sub-section” shall be substituted by the words “sub-rule”;
- (vii) With effect from 1st July, 2017, in clause (E) of sub-rule (4) of Rule 89, the words “sub-section” shall be substituted by the word “clause”;
- (viii) In FORM GST TRAN-1, with effect from 1st July, 2017, in Sl. No. 7, in Table (a), the heading of column (2) shall be substituted by the heading “HSN as applicable”;
- (ix) In FORM GST TRAN-2, with effect from 1st July, 2017, in Sl. No. 4 and 5, in the Table, the heading of column (1) shall be substituted by the heading “HSN as applicable”.

[(No. Bikri-kar/GST/Vividh-10/2017-3237 )]

By order of Governor of Bihar,  
SUJATA CHATURVEDI,  
*Commissioner-cum-Principal Secretary*  
*Commercial Taxes Department.*

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