

सरकार द्वारा अधिसूचित संयुक्त राष्ट्र निकायों/दूतावासों/अन्य के आरईजी के लिए आवेदन प्रस्तुत करने के लिए अनुदेश।

- प्रत्येक व्यक्ति, जिससे विशिष्ट पहचान संख्या अभिप्राप्त करने की अपेक्षा है, इलेक्ट्रॉनिकी रूप से आवेदन प्रस्तुत करेगा।
 - आवेदन सामान्य पोर्टल के माध्यम से फाइल किया जाएगा या समुचित अधिकारी द्वारा स्व-प्रेरणा से आरईजी अनुदत्त किया जा सकता है।
 - सामान्य पोर्टल पर फाइल किए गए आवेदन पर इलेक्ट्रॉनिक रूप से या सरकार द्वारा यथाविनिर्दिष्ट किसी अन्य माध्यम से हस्ताक्षर करना अपेक्षित है।
 - संबंधित इकाई द्वारा प्रतिदाय आवेदन या अन्यथा पर हस्ताक्षर करने के लिए प्राधिकृत व्यक्ति के ब्यौरों को आवेदन में "प्राधिकृत हस्ताक्षरकर्ता के ब्यौरे" के सामने भरा जाना चाहिए।
 - स्थायी लेखा संख्यांक/आधार अधिनियम की धारा 25 की उप-धारा (9) के खंड (क) में विनिर्दिष्ट इकाईयों के लिए लागू नहीं होगा।
- (ix) 1 जुलाई, 2017 से; प्ररूप जीएसटी टीआरएएन-1 के क्र. सं. 7 में, -
- (i) मद (क) में, "और 140(6)" शब्दों, अंकों और कोष्ठकों के स्थान पर, "140(6) और 140(7)" अंक, कोष्ठक और शब्द रखे जाएंगे।
 - (ii) मद (ख) में, -
 - (क) "धारा 140(5)" शब्दों, अंकों और कोष्ठकों के पश्चात्, "और धारा 140(7)" शब्द, अंक और कोष्ठक अन्तःस्थापित किए जाएंगे;
 - (ख) स्तम्भ शीर्ष 1 के स्थान पर, "प्रदायकर्ता या इनपुट सेवा वितरक का रजिस्ट्रीकरण संख्यांक" स्तम्भ शीर्ष रखे जाएंगे;
 - (ग) स्तम्भ 8 के शीर्ष में, "पात्र शुल्कों और करों" शब्दों के पश्चात् "(केन्द्रीय कर)" कोष्ठक और शब्द अन्तःस्थापित किए जाएंगे।

[(सं०सं०-बिक्री-कर/जीएसटी/विविध-20/2017-3531)]

बिहार-राज्यपाल के आदेश से,
सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

21 सितम्बर 2017

एस०ओ० 172, एस०ओ० 171 दिनांक 21 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।

[(सं०सं०-बिक्री-कर/जीएसटी/विविध-20/2017-3531)]

बिहार-राज्यपाल के आदेश से,
सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

The 21st September 2017

S.O. 171, dated 21st September 2017— In exercise of the powers conferred by section 164 of the Bihar Goods and Services Tax Act, 2017 (Bihar Act 12 of 2017), the Governor of Bihar, on the recommendations of the G.S.T. Council, hereby makes the following rules further to amend the Bihar Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Bihar Goods and services Tax (Fourth Amendment) Rules, 2017.
- (2) It shall extend to whole State of Bihar
- (3) Save as otherwise provided, they shall come into force with effect from 17th August, 2017.

2. In the Bihar Goods and services Tax Rules, 2017,
- (i) In sub-rule (4) of rule 3, for the words "sixty days", the words "ninety days" shall be substituted;
 - (ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule(2), after the words, "said form", the words "or after receiving a recommendation from the ministry of External Affairs, Government of India" shall be inserted;
 - (iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-
 "(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (i) of section 18, or within such further period as may be extended by the commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in Form GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:
 Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the commissioner,"
 - (iv) for sub-rule (5) of rule 61, with effect from the 1st day of July, 2017 the following sub-rule shall be substituted, 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 the manner and conditions subject to which the return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner."
 - (v) in rule 87,-
 (a) in sub-rule (2), the following shall be inserted, namely:-
 'Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.
 Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.';
 (b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-
 "Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.";
 - (vi) for rule 103, with effect from the 1st day of July, 2017 the following rule shall be substituted, namely:-

"103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.";

(vii) in "FORM GST REG-01" under the heading 'Instructions for submission of Application for Registration', after Serial No. 15, the following Serial no. shall be inserted, namely:-

"16. Government departments applying for registration as suppliers may not furnish Bank Account details.";

(viii) With effect from the 28th June 2017, for "FORM GST REG-13", the following FORM shall be substituted, namely :-

“FORM GST REG-13

[See Rule 17]

Application/Form for grant of Unique identity Number (UIN) to UN Bodies/Embassies/others
State/UT- District-

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		

State	PIN Code
-------	----------

	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
5.	Details of Authorized Signatory, If applicable			
	Particulars	First Name	Middle Name	Last Name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation/ Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India ?	Yes/No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
6.	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

7.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution /power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with UIN generated and allotted to respective UN Body/Embassy etc.</i></p>
8.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

Place _____ (Signature)
 Date: _____ Name of Authorized Person:

Or

Place: _____ (Signature)
 Date: _____ Name of Proper Officer:
 Designation:
 Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN/Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.";

(ix) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No.7,-

(i) in item (a), for the word, figures and brackets "and 140 (6)", the figures, brackets and word, "140 (6) and 140 (7)" shall be substituted;

- (ii) in item (b),-
- (a) after the word, figures and brackets, "section 140 (5)", the words, figures and brackets "and section 140(7)" shall be inserted;
 - (b) for column heading 1, the column heading "registration number of the supplier or input service distributor" shall be substituted;
 - (c) in the heading of column 8, after the words "Eligible duties and taxes", the brackets and words "(central taxes)" shall be inserted.

[(File No. Bikri-kar/GST/Vividh-20 /2017-3531)]

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

अधीक्षक, सचिवालय मुद्रणालय,
बिहार, पटना द्वारा प्रकाशित एवं मुद्रित,
बिहार गजट (असाधारण)876-571+10-डी0टी0पी0।
Website: <http://egazette.bih.nic.in>