Government of Chhattisgarh Commercial Tax Department Mantralaya, Mahanadi Bhawan, Naya Raipur

Notification No. 55/2017-State Tax

Naya Raipur, 15th November, 2017

No. F-10-93/2017/CT/V (168) - In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2017.
- (2) They shall come into force on the date of issue of this notification.
- 2. In the Chhattisgarh Goods and Services Tax Rules, 2017, -
 - (i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-
 - "Explanation For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.";
 - (ii) in rule 54, in sub-rule (2), for the words "supplier shall issue", the words "supplier may issue" shall be substituted;
 - (iii) after rule 97, the following rule shall be inserted, namely:-
 - "97A. Manual filing and processing. Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.";
 - (iv) after rule 107, the following rule shall be inserted, namely: "107A. Manual filing and processing. Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any

reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.";

- (v) after rule 109, the following rule shall be inserted, namely:-
 - **"109A. Appointment of Appellate Authority-** (1)Any person aggrieved by any decision or order passed under Chhattisgarh Goods and Service Tax Act or the Central Goods and Services Tax may appeal to -
 - (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
 - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or State Tax Officer, within three months from the date on which the said decision or order is communicated to such person.
 - (2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under Chhattisgarh Goods and Service Tax Act or the Central Goods and Services Tax Act may appeal to
 - (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
 - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the State Tax Officer, within six months from the date of communication of the said decision or order.";
- (vi) in rule 124, -
 - (a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.";

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.";

(vii) after the "FORM GST RFD-01", the following forms shall be inserted, namely:-

"FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary												
	ID												
2.	Legal Name												
3.	Trade Name, if any												
4.	Address												
						N	41.>						
5.	Tax period	From <	Year> <m< td=""><td>onth></td><td>To <</td><td><year><mon< td=""><td>ntn></td><td></td><td></td></mon<></year></td></m<>	onth>	To <	<year><mon< td=""><td>ntn></td><td></td><td></td></mon<></year>	ntn>						
	(if applicable)				T	Danalta	Fees	Others	Total				
6.	Amount of Refund	A	Act	Tax	Interest	Penalty	rees	Officis	Total				
	Claimed(Rs.)												
		Centra	tax										
		State /	UT tax										
		Integrated tax											
		Cess											
		Total											
7.	Grounds of Refund	(a)	Excess b	alance in E	Electronic Ca	ish Ledger							
	Claim (select from	(b)	Exports	of services-	- with payme	ent of tax	2 /	1 4 11	TC)				
	drop down)	(c)	Exports	of goods / s	services- wit	hout paymer	nt of tax (ac	ccumulated I	inot				
		(d)	ITC acci	umulated d	ue to inverte	d tax structu	ire[under cl	ause (ii) of f	irst				
			proviso	to section 5	54(3)]								
					1'	CE7 unit/S	E7 develor	ner(with nav	ment of				
		(e)											
			tax)										
		(f)	On acco	unt of supr	lies made to	SEZ unit/ S	SEZ develo	per (without	payment				
		(1)	of tax)	unt of supp	mes made to								
				2.1	1								
		(g)	Recipie	nt of deeme	ed export								

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name -

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature	
Name –	
Designation / Status	

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name -

Designation / Status

I/Werespect of the refund amoust-to, claimed in the refundamental person.	SELF- DECLARATION [rule 89(2)(1)] (Applicant) having GSTIN/ temporary Id, solemnly affirm and certify that in nting to Rs/ with respect to the tax, interest, or any other amount for the period from application, the incidence of such tax and interest has not been passed on to any other
Signature Name – Designation / Status	

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place Date Signature of Authorised Signatory

(Name)

Designation/Status

Annexure-1

Statement -1 [rule 89(5)]

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

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	goods 2	3	4	5

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) - calculation of refund amount

(Amount in Rs.)

		(111100	/
Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
supply of goods and services	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4
			*

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

Control Temporary Consumer Welfare Fund		AR	V		_																					
2. ID 3. Legal Name 4. Filing Date 5. Reason of Refund 6. Financial Year 7. Month 8. Order No.: 9. Order issuance Date: 10. Payment Advice No.: 11. Payment Advice Date: 12. Refund Issued To: 13. Issued by: 14. Remarks: 15. Type of Order 16. Details of Refund Amount (As per the manually issued Order): 16. Details of Refund Amount (As per the manually issued Order): 17. Descriptio Integrated Tax Central Tax State/ UT tax Cess 18. Refund amount claimed 19. Refund Sanction ed on provision nal basis c. Remaining	1.			I / T	emi	oora	rv/																			
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Sanction ed on provisio nal basis c. Remaini ng	amou	nt																								
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d.Refund amount in- admissib le																				
e. Gross amount to be paid																				
f. Interest (if any)																				
g. Amount adjusted against outstand ing demand under the existing law or under the Act																				
h.Net amount to be																				
paid 17.	Att	ach	mer	nts (Orc	lers)		R	FD-	04;	RF	D- 0	6; F	RFD	07 (Par	t A)			
Date: Place:								ND	ame	e: gnat	ion:									

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

(A.P. Tripathi)

Special Secretary