

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 70 /2017-State Tax
Dated the 22nd December, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No.(GHN-139)/GSTR-2017(15)-TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Gujarat Goods and Services Tax (Thirteenth Amendment) Rules, 2017.
 - (2) They shall **be deemed to have come into force from 21st day of December, 2017..**
2. In the Gujarat Goods and Services Tax Rules, 2017, -
- (i) in **FORM GSTR-1**, for Table – 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

(d) for the **DECLARATION [rule 89(2)(g)]**, the following shall be substituted, namely:-

<u>“DECLARATION [rule 89(2)(g)]</u> (For recipient/supplier of deemed export)
In case refund claimed by recipient <input type="checkbox"/>
I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.
In case refund claimed by supplier <input type="checkbox"/>
I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.
Signature Name –
Designation / Status

<u>UNDERTAKING</u>
I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.
Signature Name –
Designation / Status”;

(iii) in **FORM GST RFD-01A**,-

- (a) in Table 7, in clause (g), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;
- (b) after the **DECLARATION [rule 89(2)(f)]**, the following shall be inserted, namely:-

1	2	3	4	5	6	7	8	9	10	11	12	13
												”;

(d) after Statement 5A, the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
				Integrated Tax	Central Tax	State /Union Territory Tax	Cess
	No.	Date	Taxable Value				
1	2	3	4	5	6	7	8
							”.

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

C J Mecwan
Joint Secretary to Government.