

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No.45/2017-State Tax
Dated the 13th October, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No. (GHN-96)/GSTR-2017(11)-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.(1) These rules may be called the Gujarat Goods and Services Tax (Ninth Amendment) Rules, 2017.

(2) They shall come into force from 13th day of October, 2017.

2. In the Gujarat Goods and Services Tax Rules, 2017, –

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.**- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.”;

(iii) in rule 54, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

					value	amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be added, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”.

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

C J Mecwan
Joint Secretary to Government.