

9. उक्त नियमों में, नियम 83 में, उपनियम (3) में द्वितीय परन्तुक में, "उपधारा" शब्द के स्थान पर "उपनियम" शब्द प्रतिस्थापित किया जाएगा तथा प्रथम जुलाई, 2017 से प्रतिस्थापित किया गया समझा जाएगा।
10. उक्त नियमों में, नियम 89 में, उपनियम (4) में खंड (उ) के स्थान पर, निम्नलिखित खंड प्रतिस्थापित किया जाएगा तथा प्रथम जुलाई, 2017 से प्रतिस्थापित किया गया समझा जाएगा, अर्थात्:-  
 "(उ) "समायोजित कुल व्यापारआवर्त" से अभिप्राय है, धारा 2 के खंड (112) के अधीन यथा परिभाषित राज्य में सुसंगत अवधि के दौरान शून्य दर प्रदायों से भिन्न छूट प्रदायों के मूल्य को छोड़कर व्यापारआवर्त;"।
11. उक्त नियमों में, नियम 98 में, -  
 (i) उपनियम (4) में, विद्यमान परन्तुक के स्थान पर निम्नलिखित परन्तुक प्रतिस्थापित किया जाएगा तथा प्रथम जुलाई, 2017 से प्रतिस्थापित किया गया समझा जाएगा, अर्थात्:-  
 "परन्तु केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का केन्द्रीय अधिनियम 12) या एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का केन्द्रीय अधिनियम 13) के अधीन समुचित अधिकारी को प्रस्तुत किया गया बंधपत्र इस अधिनियम और उसके अधीन बनाए गए नियमों के उपबंधों के अधीन प्रस्तुत किया गया बंधपत्र समझा जाएगा।";  
 (ii) व्याख्या में, "या संघ राज्य क्षेत्र कर" शब्दों का लोप कर दिया जाएगा तथा प्रथम जुलाई, 2017 से लोप किया गया समझा जाएगा।
12. उक्त नियमों में, नियम 117 में, उपनियम (2) में, खंड (ग) में उपखंड (iv) में, "या (प्रवेश शुल्क)" शब्दों तथा कोष्ठकों का लोप कर दिया जाएगा तथा प्रथम जुलाई, 2017 से लोप किया गया समझा जाएगा।
13. उक्त नियमों में, प्ररूप जीएसटी टीआरएएन-1 में कम संख्या 7 में दी गई सारणी (क) के खाना (2) में, विद्यमान शीर्ष के स्थान पर, "एचएसएन जैसा लागू हो" शीर्ष प्रतिस्थापित किया जाएगा तथा प्रथम जुलाई, 2017 से प्रतिस्थापित किया गया समझा जाएगा।
14. उक्त नियमों में, प्ररूप जीएसटी टीआरएएन-2 में कम संख्या 4 और 5 में दी गई सारणियों के खाना (1) में, विद्यमान शीर्ष के स्थान पर, "एचएसएन जैसा लागू हो" शीर्ष प्रतिस्थापित किया जाएगा तथा प्रथम जुलाई, 2017 से प्रतिस्थापित किया गया समझा जाएगा।

संजीव कौशल,  
 अपर मुख्य सचिव, हरियाणा सरकार,  
 आबकारी तथा कराधान विभाग।

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**

**Notification**

The 2nd August, 2017

**No.61/ST-2** - In exercise of the powers conferred by section 164 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana hereby makes the following rules further to amend the Haryana Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Haryana Goods and Services Tax (Fourth Amendment) Rules, 2017.
2. In the Haryana Goods and Services Tax Rules, 2017 (hereinafter called the said rules), in rule 14, in sub-rule (2), for the words "Central Government", the words "State Government" shall be substituted and shall be deemed to have been substituted with effect from the 22nd June, 2017;
3. In the said rules, in rule 24, in sub-rule (4), for the words "within a period of thirty days from the appointed day", the words and figures "on or before the 30th September, 2017" shall be substituted and shall be deemed to have been substituted with effect from the 22nd July, 2017;
4. In the said rules, for rule 34, the following rule shall be substituted, 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 (Central Act 52 of 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.”;
5. In the said rules, in rule 39, in sub rule (1), in clause (d), for the word and figure “t1”, the word and figure “t1” shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017;
  6. In the said rules, in rule 46, in clause (l) and (m), the words “Union Territory Tax”, shall be omitted and shall be deemed to have been omitted with effect from the 1st July, 2017;
  7. In the said rules, in rule 46, for the third proviso, the following proviso shall be substituted, namely:-
 

“Provided further 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.”;
  8. In the said rules, in rule 50, in clause (g) and (h), the words “Union Territory Tax”, shall be omitted and shall be deemed to have been omitted with effect from the 1st July, 2017;
  9. In the said rules, in rule 51, in clause (h) and (i), the words “Union Territory Tax”, shall be omitted and shall be deemed to have been omitted with effect from the 1st July, 2017;
  10. In the said rules, in rule 61, for sub-rule (5), the following sub-rules shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017, 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.”.
  11. In the said rules, in rule 83, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017.
  12. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017, namely:-
 

“(E) “Adjusted Total Turnover” means the turnover in the State, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero rated supplies, during the relevant period.”.

13. In the said rules, in rule 98, in sub- rule (4),-
  - (i) for the existing proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017, namely:-

“Provided that a bond furnished to the proper officer under the Central Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of this Act and the rules made thereunder.”;
  - (ii) in the explanation, the w ords “or Union Territory Tax” shall be omitted and shall be deemed to have been omitted with effect from the 1st July, 2017.
14. In the said rules, in rule 117, in sub-rule (2), in clause (c), sub-clause (iv), the words “[or entry tax]” shall be omitted and shall be deemed to have been omitted with effect from the 1st July, 2017.
15. In the said rules, in **FORM GST TRAN-1**, in Serial Number 7, in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017.
16. In the said rules, in **FORM GST TRAN-2**, in Serial Number 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted and shall be deemed to have been substituted with effect from the 1st July, 2017.

SANJEEV KAUSHAL,  
Additional Chief Secretary to Government Haryana,  
Excise and Taxation Department.