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10 Kartik, 1938 (S)
Ranchi, Wednesday, 1st November, 2017

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

24th October, 2017

S.O. No. 116 - Dated- 1st November, 2017 -- In exercise of the powers conferred by section 164 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amend the Jharkhand Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Jharkhand Goods and Services Tax (Tenth Amendment) Rules, 2017.
2. In the Jharkhand Goods and Services Tax Rules, 2017, –
 - (i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -
 - (a) the recipient of deemed export supplies; or
 - (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;
 - (ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;
 - (iii) in **FORM GST RFD-01**,
 - (a) for “**Statement-2**”, the following Statement shall be substituted, namely:-

“Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(b) for “**Statement-4**”, the following Statement shall be substituted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											.”

3. This notification shall be deemed to be effective from 18th October, 2017.

[File.No Va Kar / GST / 04/ 2017]

By the order of the Governor of Jharkhand,

K. K. Khandelwal,
Principal Secretary-cum Commissioner.

Note:- The principal rules were published in the Jharkhand Gazette vide S.O No. 28/2017-State Tax, dated the 20th June, 2017 and last amended vide S.O No.115/2017-State Tax, dated the 25th October, 2017.
