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Ranchi, Wednesday, 25th October, 2017

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

25th October, 2017

S.O. No. 115 Dated- 25th October, 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 (Ninth Amendment) Rules, 2017.
- (2) This notification shall be deemed to be effective from 13th October, 2017.

2. In the Jharkhand 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:-

4B. Deemed exports							
							”;

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

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

[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. 96 dated 17 October, 2017.