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# புதுச்சேரி மாகில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு	EXTR	AORDINA	EXTRAORDINARY			
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No. > 203 Poudouchéry	Jeudi	21	Decembre	2017 (30 Agrahayana 1939)		
No.   Puducherry	Thursday	21st	December	2017		

# GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 59/CT/2017-18, Puducherry, dated 21st December 2017)

#### **NOTIFICATION**

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the Puducherry Goods and Services Tax (Thirteenth Amendment) Rules, 2017.
  - (2) They shall come into force on the date of their publication in the Official Gazette.

- 2. In the Puducherry 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

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
6B. Suppl	ies ma	de to SI	EZ unit c	or SEZ	Develo	per									
	- 1														
6C. Deem	ed exp	orts		L	L				L						
															",

#### (ii) in FORM GST RFD-01,-

- (a) in Table 7, in clause (h), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies' Supplier of deemed export supplies" shall be substituted;
- (b) after Statement 1, the following Statement shall be inserted, namely:-

#### "Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Integrated Tax	Central Tax	State/ Union	No.	Date	Taxable	Integrated	Central	State/Union
	, and	territory Tax			Value	Tax	Tax	territory Tax
5	6	7	8	9	10	11	12	13
	5	5 6			55565			

(c) 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)

SI. No.	suppl suppl	lies in case ier/Details lies in case	nvoices of outward e refund is claimed by s of invoices of inward e refund is claimed by ecipient	Tax paid						
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess			
1	2	3	4	5	6	7	8			
							;,,			

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

"DECLARATION [rule 89(2)(g)]
(For recipient/supplier of deemed export)
In case refund claimed by recipient
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
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
UNDERTAKING
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:-

"DECLARATION [rule 89(2)(g)]
,
(For recipient/supplier of deemed export) In case refund claimed by recipient
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
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 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
UNDERTAKING
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";

(c) after Statement 1, the following Statement shall be inserted, namely:-

## "Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

SI. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Unior territory Tax	
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 ₹)

SI. No.	refi	und is claimed ces of inward	of outward supplies in case d by supplier/ Details of supplies in case refund is d by recipient	Tax paid								
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State	/Union Territory Tax	Cess				
1	2	3	4	5	6		7	8				
								,,				

(By order of the Lieutenant-Governor)

**Dr. V. CANDAVELOU,** I.A.S., Commissioner-cum-Secretary to Government (Finance).