

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, dated: October 18, 2017

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Rajasthan Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

2. **Amendment of rule 89.**- The existing third proviso of sub-rule (1) of rule 89 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, shall be substituted by the following, 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.”

3. **Amendment of rule 96A.**- In clause (a) of sub-rule (1) of rule 96A, of the said rules after the existing expression “after the expiry of three months” and before the existing expression “from the date”, the expression “, or such further period as may be allowed by the Commissioner,” shall be inserted.

4. **Amendment of FORM GST RFD-01.**- In FORM GST RFD-01, appended to the said rules,-

(a) for the existing Statement-2 and entries thereto, 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

[Signature]

(b) for the existing Statement-4 and entries thereto, 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

[F.12(46)FD/Tax/2017-Pt.-II- 121]
By Order of the Governor


(Shankar Lal Kumawat)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi.
4. Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.


Joint Secretary to the Government