

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No./018/2017/9(120)/XXVII(8)/2017, dated 05 December, 2017 for general information.

**Government of Uttarakhand**

**Finance Section-8**

**No./018/2017/9(120)/XXVII(8)/2017**

**Dehradun :: Dated :: 05 December, 2017**

**Notification**

In exercise of the powers conferred by section 164 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) read with Section 21 of the Uttar Pradesh General Clause Act, 1904 (as applicable in the State of Uttarakhand), the Governor is pleased to make the following rules to further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:-

**The Uttarakhand Goods and Services Tax (Twelfth Amendment) Rules, 2017**

- Short title and Commencement** 1. (1) These rules may be called the Uttarakhand Goods and Services Tax (Twelfth Amendment) Rules, 2017.  
(2) They shall come into force with effect from 15<sup>th</sup> day of November, 2017.
- Amendment in Rule 43** 2. In rule 43 of the Uttarakhand Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), after sub-rule (2), the following explanation shall be inserted, namely:-  
**Explanation** - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27<sup>th</sup> October, 2017.
- Amendment in Rule 54** 3. In sub-rule (2) of rule 54 of the "Principal Rules", for the words "supplier shall issue a tax invoice or any other document in lieu thereof", the words "supplier may issue a tax invoice or any other document in lieu thereof" shall be substituted.

**Insertion of  
new Rule 97A**

4. After rule 97 of the "Principal Rules", the following rule shall be inserted, namely:-

**97A. Manual filing and processing.** – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.

**Insertion of  
new Rule 107A**

5. After rule 107 of the "Principal Rules", the following rule shall be inserted, namely:-

**107A. Manual filing and processing.** – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.

**Insertion of  
new Rule 109A**

6. After rule 109 of the "Principal Rules", the following rule shall be inserted, namely:-

**109A. Appointment of Appellate Authority-** (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to -

(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;

(b) the Additional Commissioner (Appeals)/Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or State Tax Officer,

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;

(b) the Additional Commissioner (Appeals)/Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the State Tax Officer ,

within six months from the date of communication of the said decision or order.

**Insertion of new FORM-GST-RFD-01 A**

7. After the “FORM GST RFD-01”, the following forms shall be inserted, namely:-

**“FORM-GST-RFD-01 A**

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

|    |   |                    |  |               |         |      |        |       |  |
|----|---|--------------------|--|---------------|---------|------|--------|-------|--|
| 1. | GSTIN / Temporary ID                            |                    |  |               |         |      |        |       |  |
| 2. | Legal Name                                      |                    |  |               |         |      |        |       |  |
| 3. | Trade Name, if any                              |                    |  |               |         |      |        |       |  |
| 4. | Address   |                    |  |               |         |      |        |       |  |
| 5. | Tax period (if applicable)                      | From <Year><Month> | To   | <Year><Month> |         |      |        |       |  |
| 6. | Amount of Refund Claimed(Rs.)                   | Act                | Tax  | Interest      | Penalty | Fees | Others | Total |  |
|    |   | Central tax        |  |               |         |      |        |       |  |
|    |   | State / UT tax     |  |               |         |      |        |       |  |
|    |   | Integrated tax     |  |               |         |      |        |       |  |
|    |   | Cess               |  |               |         |      |        |       |  |
|    | Total   |                    |  |               |         |      |        |       |  |
| 7. | Grounds of Refund Claim (select from drop down) | (a)                | Excess balance in Electronic Cash Ledger   |               |         |      |        |       |  |
|    |   | (b)                | Exports of services- with payment of tax   |               |         |      |        |       |  |
|    |   | (c)                | Exports of goods / services- without payment of tax (accumulated ITC)                              |               |         |      |        |       |  |
|    |   | (d)                | ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)] |               |         |      |        |       |  |

|  |     |   |
|--|-----|---|
|  | (e) | On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)    |
|  | (f) | On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) |
|  | (g) | Recipient of deemed export  |

**DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

**SELF- DECLARATION [rule 89(2)(l)]**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from-- -to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status



(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

**8. Verification**

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

**Annexure-1**

**Statement -1 [rule 89(5)]**

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

(Amount in Rs.)

| Turnover of inverted rated supply of goods | Tax payable on such inverted rated supply of goods | Adjusted total turnover | Net input tax credit | Maximum refund amount to be claimed [(1×4+3)-2] |
|--|--|-------------------------|----------------------|---|
| 1  | 2  | 3                       | 4                    | 5   |
|  |  |                         |                      |   |

**Statement- 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

| Turnover of zero rated supply of goods and services | Net input tax credit | Adjusted total turnover | Refund amount (1×2+3) |
|---|----------------------|-------------------------|-----------------------|
| 1   | 2                    | 3                       | 4                     |
|   |                      |                         |                       |

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

| Turnover of zero rated supply of goods and services | Net input tax credit | Adjusted total turnover | Refund amount (1×2+3) |
|---|----------------------|-------------------------|-----------------------|
| 1   | 2                    | 3                       | 4                     |
|   |                      |                         |                       |

**FORM-GST-RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

**Refund Order details**

| 1.  | ARN  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
|---|--|---|---------|------|--------|-------------|-----|----------|---------|------|---------------|-------|-----|----------|---------|------|--------|-------|-----|----------|---------|------|--------|-------|
| 2.  | GSTIN / Temporary ID   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 3.  | Legal Name   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 4.  | Filing Date  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 5.  | Reason of Refund   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 6.  | Financial Year   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 7.  | Month  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 8.  | Order No.:   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 9.  | Order issuance Date:   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 10.                                       | Payment Advice No.:  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 11.                                       | Payment Advice Date:   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 12.                                       | Refund Issued To :   | Drop down: Taxpayer / Consumer Welfare Fund |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 13.                                       | Issued by:   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 14.                                       | Remarks:   |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 15.                                       | Type of Order  | Drop Down: RFD- 04/ 06/ 07 (Part A)         |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| 16.                                       | Details of Refund Amount (As per the manually issued Order): |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| Description                               | Integrated Tax   |   |         |      |        | Central Tax |     |          |         |      | State/ UT tax |       |     |          |         | Cess |        |       |     |          |         |      |        |       |
|   | Tax  | Interest                                    | Penalty | Fees | Others | Total       | Tax | Interest | Penalty | Fees | Others        | Total | Tax | Interest | Penalty | Fees | Others | Total | Tax | Interest | Penalty | Fees | Others | Total |
| a. Refund amount claimed                  |  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| b. Refund Sanctioned on provisional basis |  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |
| c. Remaining Amount                       |  |   |         |      |        |             |     |          |         |      |               |       |     |          |         |      |        |       |     |          |         |      |        |       |

