

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. 701/2017/9(120)/XXVII(8)/2017 dated 31 August, 2017 for general information.

Government of Uttarakhand
Finance Section-8
No. 701 /2017/ 9(120)/XXVII(8)/2017
Dehradun :: Dated:: 31/August, 2017

Notification/Amendment

WHEREAS, the State Government is satisfied that it is expedient to do so in public interest;

Now, THEREFORE, in exercise of the powers conferred by section 164 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017), the Governor is pleased to allow to make the following rules to further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely :-

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

Short title and commencement 1. (1) These Rule may be called The Uttarakhand Goods and Services Tax, (Fourth Amendment) Rules, 2017.
 (2) Save as otherwise provided, they shall come into force on the date of publication in the Official Gazette.

Amendment in Rule 24 2. In Rule 24 of the Uttarakhand Goods and Services Tax Rule, 2017, with effect from 22nd June, 2017, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted.

Amendment in Rule 34 3. In Rule 34 of the Uttarakhand Goods and Services Tax (Second Amendment) Rule, 2017, for the existing rule given in column-1, the following rule given in column-2 shall be substituted; namely –

Column-1 Existing Rule	Column-2 Hereby Substituted Rule
<p>34. Rate of exchange of currency, other than Indian rupees, for determination of value : The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.</p>	<p>34. Rate of exchange of currency, other than Indian rupees, for determination of value : (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act. (2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for</p>

	the date of time of supply of such services in terms of section 13 of the Act.
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Amendment in 4. Rule 46 In Rule 46 of the Uttarakhand Goods and Services Tax (Second Amendment) Rule, 2017, for the existing third proviso given in column-1, the following proviso given in column-2 shall be substituted; namely -

Column-1 Existing Proviso	Column-2 Hereby Substituted Proviso
<p>46. Tax invoice:</p> <p>Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-</p> <ul style="list-style-type: none"> (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination. 	<p>46. Tax invoice:</p> <p>Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/ SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/ SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-</p> <ul style="list-style-type: none"> (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination.

Amendment in 5. Rule 61 In Rule 61 of the Uttarakhand Goods and Services Tax (Second Amendment) Rule, 2017, with effect from 1st July, 2017, for the existing sub-rule (5) given in column-1, the following sub-rule given in column-2 shall be substituted; namely -

Column-1 Existing sub-rule	Column-2 Hereby Substituted sub-rule
<p>61. Form and manner of submission of monthly return :</p> <p>(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.</p> <p>All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other</p>	<p>61. Form and manner of submission of monthly return :</p> <p>(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.</p> <p>(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2—</p>

document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf :

(a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;
(b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;
(c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.

Amendment in Rule 83 6. In Rule 83 of the Uttarakhand Goods and Services Tax (Second Amendment) Rule, 2017, with effect from 1st July, 2017, in second proviso of sub-rule (3), for the word “sub-section”, the word “sub-rule” shall be substituted.

Amendment in Rule 89 7. In Rule 89 of the Uttarakhand Goods and Services Tax (Second Amendment) Rule, 2017, with effect from 1st July, 2017, in clause (E) of sub-rule (4), for the word “sub-section”, the word “clause” shall be substituted.

Amendment in FORM GST TRAN-1 8. In FORM GST TRAN-1, with effect from 1st July, 2017, in Sl. No.7, in Table (a), for the heading of column 2, the heading “HSN as applicable” shall be substituted.

Amendment in FORM GST TRAN-2 9. In FORM GST TRAN-2, with effect from 1st July, 2017, in Sl. No.4 and 5, in the Table for the heading of column 1, the heading “HSN as applicable” shall be substituted.


(Amit Singh Negi)
Secretary