## THE ASSAM GAZETTE

# অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

# PUBLISHED BY THE AUTHORITY

নং 25 দিশপুৰ, বুধবাৰ, 24 জানুৱাৰী, 2018, 4 মাঘ, 1939 (শক)

No. 25 Dispur, Wednesday, 24th January, 2018, 4th Magha, 1939 (S.E.)

# GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT

#### **NOTIFICATION**

The 20th January, 2018

No.FTX.56/2017/Pt-III/44.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam Act No. XXVIII of 2017

Short title and commence ment.

- These rules may be called the Assam Goods and Services Tax (Thirteenth Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force with effect from the 21st day of December, 2017.

Amendment in FORM GSTR-1 In the principal rules, in FORM GSTR-1, for Table- 6, the following shall be substituted, namely:-

#### "6. Zero rated supplies and Deemed Exports

GSTIN of recipient	f details			1		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
6A. Expor	rts														

6B. Suppli	ies m	nade te	SEZ	unit o	r SEZ	Devel	oper			 	
		,									
						L			 		
6C. Deem	ed ex	ports						 	 	 · · · · · · · · · · · · · · · · · · ·	 
		1		i i							

#### Amendment in FORM GST RFD-01

3.

In the principal rules, 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)]

SI. No	!		Tax paid on inward supplies				ils of in tward so issue		Tax paid on outward supplies			
	No-	Date	Taxable Value	Integrated Tax	Centra] Tax	State/Unio n territory Tax	No-	Date	Taxable Value	Integrate d Tax	Central Tax	State/Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13
												***

(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)

1	2	3	4	5	6	7	8
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
SI. No.	clair invo	ipplies in ned by s ices of in ise refun	voices of outward a case refund is upplier/Details of nward supplies in d is claimed by cipient			Tax paid	

(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.
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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.

Amendment in FORM GST RFD-01A 4.

In the principal rules, 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			Tax paid on inward supplies				ils of in tward s issue		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/Union 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 Rs)

Sl.	De	etails of in	voices of outward			Tax paid	
No.	1		refund is claimed by				
	1		of invoices of inward				
	suppli		refund is claimed by				
		re	ecipient				
	No.	Date	Taxable Value	Integrated	Central	State /Union Territory Tax	Cess
				Tax	Tax		
1	2	3	4	5	6	7	8
							".

### V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam, Finance Department.