

অসম  ৰাজপত্ৰ
सत्यमेव जयते
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
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No. 589 Dispur, Tuesday, 17th October, 2017, 25th Asvina, 1939 (S.E.)

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

NOTIFICATION

The 17th October, 2017

No.FTX.56/2017/Pt-II/2.- 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 XXVIII of 2017**

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|--------------------------------------|----|--|
| Short title and commencement. | 1. | (1) These rules may be called the Assam Goods and Services Tax (Sixth Amendment) Rules, 2017. |
| | | (2) Saved as otherwise provided in these rules, they shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. |
| Substitution of rule 122. | 2. | In the principal Rules, with effect from 1st July, 2017, for rule 122, the following shall be substituted, namely:- “Constitution of the Authority 122. The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.”; |
| Substitution of rule 123. | 3. | In the principal Rules, with effect from 1st July, 2017, for rule 123, the following shall be substituted, namely:- |

- “Constitution of the Standing Committee and Screening Committee** 123. The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.”;
- Substitution of rule 124.** 4. In the principal Rules, with effect from 1st July, 2017, for rule 124, the following shall be substituted, namely:-
- “Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.** 124. The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.”;
- Substitution of rule 125.** 5. In the principal Rules, with effect from 1st July, 2017, for rule 125, the following shall be substituted, namely:-
- “Secretary to the Authority** 125. The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.”;
- Substitution of rule 126.** 6. In the principal Rules, with effect from 1st July, 2017, for rule 126, the following shall be substituted, namely:-
- “Power to determine the methodology and procedure** 126. The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.”;
- Substitution of rule 137.** 7. In the principal Rules, with effect from 1st July, 2017, for rule 137, the following shall be substituted, namely:-
- “Tenure of Authority** 137. The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017.”;
- Substitution of rule 138.** 8. In the principal rules, for rule 138, the following shall be substituted, namely:-
- “Information to be furnished prior to commencement of movement of goods and generation of e-way bill.** 138. (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—
 (i) in relation to a supply; or
 (ii) for reasons other than supply; or
 (iii) due to inward supply from an unregistered person,
 shall, before commencement of such movement, furnish information relating to the said goods in **Part A of FORM GST EWB-01**, electronically, on the common portal.

- (2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.
- (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B** of **FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State *or Union territory* from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

Explanation 2.-The information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

- (4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.
- (5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometres within the State *or Union territory* from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

- (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.
- (7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

- (8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

- (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2):

Table

| Sl. no. | Distance | Validity period |
|---------|---|--------------------|
| (1) | (2) | (3) |
| 1. | Upto 100 km | One day |
| 2. | For every 100 km or part thereof thereafter | One additional day |

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the

goods cannot be transported within the validity period of e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GSTEWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

- (11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.
- (13) The e-way bill generated under rule 138 of the Central Goods and Services Tax Rules, 2017 or Goods and Services Tax Rules of any other State shall be valid in the State.
- (14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
 - (a) where the goods being transported are specified in Annexure;
 - (b) where the goods are being transported by a non-motorised conveyance;
 - (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
 - (d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State tax, in

consultation with the Chief Commissioner of Central tax may notify.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14))]

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|---|
| (1) | (2) | (3) |
| 1. | 0101 | Live asses, mules and hinnies |
| 2. | 0102 | Live bovine animals |
| 3. | 0103 | Live swine |
| 4. | 0104 | Live sheep and goats |
| 5. | 0105 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. |
| 6. | 0106 | Other live animal such as Mammals, Birds, Insects |
| 7. | 0201 | Meat of bovine animals, fresh and chilled. |
| 8. | 0202 | Meat of bovine animals frozen [other than frozen and put up in unit container] |
| 9. | 0203 | Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 10. | 0204 | Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 11. | 0205 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 12. | 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 13. | 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 14. | 0208 | Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 15. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] |
| 16. | 0209 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|--|
| (1) | (2) | (3) |
| | | salted, in brine, dried or smoked [other than put up in unit containers] |
| 17. | 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers |
| 18. | 3 | Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%] |
| 19. | 0301 | Live fish. |
| 20. | 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 |
| 21. | 0304 | Fish fillets and other fish meat (whether or not minced), fresh or chilled. |
| 22. | 0306 | Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled. |
| 23. | 0307 | Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 24. | 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. |
| 25. | 0401 | Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk |
| 26. | 0403 | Curd; Lassi; Butter milk |
| 27. | 0406 | Chena or paneer, other than put up in unit containers and bearing a registered brand name; |
| 28. | 0407 | Birds' eggs, in shell, fresh, preserved or cooked |
| 29. | 0409 | Natural honey, other than put up in unit container and bearing a registered brand name |
| 30. | 0501 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 31. | 0506 | All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|--|
| (1) | (2) | (3) |
| | | these products |
| 32. | 0507 90 | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. |
| 33. | 0511 | Semen including frozen semen |
| 34. | 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 35. | 0701 | Potatoes, fresh or chilled. |
| 36. | 0702 | Tomatoes, fresh or chilled. |
| 37. | 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. |
| 38. | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. |
| 39. | 0705 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. |
| 40. | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. |
| 41. | 0707 | Cucumbers and gherkins, fresh or chilled. |
| 42. | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |
| 43. | 0709 | Other vegetables, fresh or chilled. |
| 44. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. |
| 45. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split. |
| 46. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith. |
| 47. | 0801 | Coconuts, fresh or dried, whether or not shelled or peeled |
| 48. | 0801 | Brazil nuts, fresh, whether or not shelled or peeled |
| 49. | 0802 | Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts, fresh, whether or not shelled or peeled |
| 50. | 0803 | Bananas, including plantains, fresh or dried |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|---|
| (1) | (2) | (3) |
| 51. | 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. |
| 52. | 0805 | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh. |
| 53. | 0806 | Grapes, fresh |
| 54. | 0807 | Melons (including watermelons) and papaws (papayas), fresh. |
| 55. | 0808 | Apples, pears and quinces, fresh. |
| 56. | 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |
| 57. | 0810 | Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh. |
| 58. | 0814 | Peel of citrus fruit or melons (including watermelons), fresh. |
| 59. | 9 | All goods of seed quality |
| 60. | 0901 | Coffee beans, not roasted |
| 61. | 0902 | Unprocessed green leaves of tea |
| 62. | 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] |
| 63. | 0910 11 10 | Fresh ginger, other than in processed form |
| 64. | 0910 30 10 | Fresh turmeric, other than in processed form |
| 65. | 1001 | Wheat and meslin [other than those put up in unit container and bearing a registered brand name] |
| 66. | 1002 | Rye [other than those put up in unit container and bearing a registered brand name] |
| 67. | 1003 | Barley [other than those put up in unit container and bearing a registered brand name] |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|---|
| (1) | (2) | (3) |
| 68. | 1004 | Oats [other than those put up in unit container and bearing a registered brand name] |
| 69. | 1005 | Maize (corn) [other than those put up in unit container and bearing a registered brand name] |
| 70. | 1006 | Rice [other than those put up in unit container and bearing a registered brand name] |
| 71. | 1007 | Grain sorghum [other than those put up in unit container and bearing a registered brand name] |
| 72. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name] |
| 73. | 1101 | Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name]. |
| 74. | 1102 | Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name] |
| 75. | 1103 | Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name] |
| 76. | 1104 | Cereal grains hulled |
| 77. | 1105 | Flour, of potatoes [other than those put up in unit container and bearing a registered brand name] |
| 78. | 1106 | Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name] |
| 79. | 12 | All goods of seed quality |
| 80. | 1201 | Soya beans, whether or not broken, of seed quality. |
| 81. | 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality. |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|---|
| (1) | (2) | (3) |
| 82. | 1204 | Linseed, whether or not broken, of seed quality. |
| 83. | 1205 | Rape or colza seeds, whether or not broken, of seed quality. |
| 84. | 1206 | Sunflower seeds, whether or not broken, of seed quality. |
| 85. | 1207 | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. |
| 86. | 1209 | Seeds, fruit and spores, of a kind used for sowing. |
| 87. | 1210 | Hop cones, fresh. |
| 88. | 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled. |
| 89. | 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled. |
| 90. | 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets |
| 91. | 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. |
| 92. | 1301 | Lac and Shellac |
| 93. | 1404 90 40 | Betel leaves |
| 94. | 1701 or 1702 | Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery |
| 95. | 1904 | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki |
| 96. | 1905 | Pappad |
| 97. | 1905 | Bread (branded or otherwise), except pizza bread |
| 98. | 2201 | Water [other than aerated, mineral, |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|--|
| (1) | (2) | (3) |
| | | purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] |
| 99. | 2201 | Non-alcoholic Toddy, Neera including date and palm neera |
| 100. | 2202 90 90 | Tender coconut water other than put up in unit container and bearing a registered brand name |
| 101. | 2302, 2304, 2305, 2306, 2308, 2309 | Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake |
| 102. | 2501 | Salt, all types |
| 103. | 2835 | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 |
| 104. | 3002 | Human Blood and its components |
| 105. | 3006 | All types of contraceptives |
| 106. | 3101 | All goods and organic manure [other than put up in unit containers and bearing a registered brand name] |
| 107. | 3304 | Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta |
| 108. | 3825 | Municipal waste, sewage sludge, clinical waste |
| 109. | 3926 | Plastic bangles |
| 110. | 4014 | Condoms and contraceptives |
| 111. | 4401 | Firewood or fuel wood |
| 112. | 4402 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| 113. | 4802 / 4907 | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government |
| 114. | 4817 / 4907 | Postal items, like envelope, Post card etc., sold by Government |
| 115. | 48 / 4907 | Rupee notes when sold to the Reserve Bank of India |
| 116. | 4907 | Cheques, loose or in book form |
| 117. | 4901 | Printed books, including Braille books |
| 118. | 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material |
| 119. | 4903 | Children's picture, drawing or colouring books |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|---|
| (1) | (2) | (3) |
| 120. | 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |
| 121. | 5001 | Silkworm laying, cocoon |
| 122. | 5002 | Raw silk |
| 123. | 5003 | Silk waste |
| 124. | 5101 | Wool, not carded or combed |
| 125. | 5102 | Fine or coarse animal hair, not carded or combed |
| 126. | 5103 | Waste of wool or of fine or coarse animal hair |
| 127. | 52 | Gandhi Topi |
| 128. | 52 | Khadi yarn |
| 129. | 5303 | Jute fibres, raw or processed but not spun |
| 130. | 5305 | Coconut, coir fibre |
| 131. | 63 | Indian National Flag |
| 132. | 6703 | Human hair, dressed, thinned, bleached or otherwise worked |
| 133. | 6912 00 40 | Earthen pot and clay lamps |
| 134. | 7018 | Glass bangles (except those made from precious metals) |
| 135. | 8201 | Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |
| 136. | 8445 | Amber charkha |
| 137. | 8446 | Handloom [weaving machinery] |
| 138. | 8802 60 00 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 139. | 8803 | Parts of goods of heading 8801 |
| 140. | 9021 | Hearing aids |
| 141. | 92 | Indigenous handmade musical instruments |
| 142. | 9603 | Muddhas made of sarkanda and phoolbaharijhadoo |
| 143. | 9609 | Slate pencils and chalk sticks |
| 144. | 9610 00 00 | Slates |
| 145. | 9803 | Passenger baggage |

| Sl. No. | Chapter or Heading or Sub-heading or Tariff item | Description of Goods |
|---------|--|--|
| (1) | (2) | (3) |
| 146. | Any chapter | Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cow dung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika |
| 147. | | Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers |
| 148. | | Kerosene oil sold under PDS |
| 149. | | Postal baggage transported by Department of Posts |
| 150. | | Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71) |
| 151. | | Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) |
| 152. | | Currency |
| 153. | | Used personal and household effects |
| 154. | | Coral, unworked (0508) and worked coral (9601) ”. |

Insertion of new rules 138A, 138B, 138C and 138D

9. In the principal rules, after rule 138, the following shall be inserted, namely:-
- “Documents 138A. (1). The person in charge of a conveyance shall carry—
- and devices to be carried by a person-in-charge of a conveyance
- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such

manner as may be notified by the Commissioner.

- (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1**, and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.
- (3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill-
 - (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

**Verification
of documents
and
conveyances**

- 138B. (1). The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.
- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried

out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

- (3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Inspection and verification of goods

138C. (1). A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

- (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

Facility for uploading information regarding detention of vehicle

138D. Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

FORM GST EWB-01
(See Rule 138)
E-Way Bill

| PART-A | |
|---------------|---------------------------|
| A.1 | GSTIN of Recipient |
| A.2 | Place of Delivery |
| A.3 | Invoice or Challan Number |
| A.4 | Invoice or Challan Date |

| | | |
|---------------|---------------------------|--|
| A.5 | Value of Goods | |
| A.6 | HSN Code | |
| A.7 | Reason for Transportation | |
| A.8 | Transport Document Number | |
| PART-B | | |
| B. | Vehicle Number | |

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

| Code | Description |
|------|---------------------|
| 1 | Supply |
| 2 | Export or Import |
| 3 | Job Work |
| 4 | SKD or CKD |
| 5 | Recipient not known |
| 6 | Line Sales |
| 7 | Sales Return |
| 8 | Exhibition or fairs |
| 9 | For own use |
| 0 | Others |

FORM GST EWB-02
(See Rule 138)
Consolidated E-Way Bill

| | |
|-----------------------|--|
| Number of E-Way Bills | |
| E-Way Bill Number | |
| | |
| | |
| | |

FORM GST EWB-03*(See Rule 138C)***Verification Report**

| Part A | |
|---|--|
| Name of the Officer | |
| Place of inspection | |
| Time of inspection | |
| Vehicle Number | |
| E-Way Bill Number | |
| Invoice or Challan or Bill Date | |
| Invoice or Challan or Bill Number | |
| Name of person in-charge of vehicle | |
| Description of goods | |
| Declared quantity of goods | |
| Declared value of goods | |
| Brief description of the discrepancy | |
| Whether goods were detained? | |
| If not, date and time of release of vehicle | |
| Part B | |
| Actual quantity of goods | |
| Actual value of the Goods | |
| Tax payable | |
| Integrated tax | |
| Central tax | |
| State or UT tax | |
| Cess | |
| Penalty payable | |
| Integrated tax | |
| Central tax | |
| State or UT tax | |
| Cess | |
| Details of Notice | |
| Date | |
| Number | |
| Summary of findings | |

FORM GST EWB-04*(See Rule138D)***Report of detention**

| | |
|-----------------------------------|------------|
| E-Way Bill Number | |
| Approximate Location of detention | |
| Period of detention | |
| Name of Officer in-charge | (if known) |
| Date | |
| Time | |

FORM GST INV – 1

(See rule 138A)

Generation of Invoice Reference Number

| | | | |
|--|--|---|--|
| IRN: | | Date: | |
| Details of Supplier | | | |
| GSTIN | | | |
| Legal Name | | | |
| Trade name, if any | | | |
| Address | | | |
| Serial No. of Invoice | | | |
| Date of Invoice | | | |
| | | Details of Recipient (Billed to) | Details of Consignee (Shipped to) |
| GSTIN or UIN, if available | | | |
| Name | | | |
| Address | | | |
| State (name and code) | | | |
| Type of supply – | | | |
| <input type="checkbox"/> B to B supply | | | |
| <input type="checkbox"/> B to C supply | | | |
| <input type="checkbox"/> Attracts Reverse Charge | | | |
| <input type="checkbox"/> Attracts TCS | | <input type="checkbox"/> GSTIN of operator | |
| <input type="checkbox"/> Attracts TDS | | <input type="checkbox"/> GSTIN of TDS Authority | |
| <input type="checkbox"/> Export | | | |
| <input type="checkbox"/> Supplies made to SEZ | | | |
| <input type="checkbox"/> Deemed export | | | |

| Sr. No. | Description of Goods | HS N | Qty. | Unit | Price (per unit) | Total value | Discount, if any | Taxable value | Central tax | | State or UT tax | | Integrated tax | | Cass | |
|---------|-------------------------------------|------|------|------|------------------|-------------|------------------|---------------|-------------|------|-----------------|------|----------------|------|------|------|
| | | | | | | | | | Rate | Amt. | Rate | Amt. | Rate | Amt. | Rate | Amt. |
| | | | | | | | | | | | | | | | | |
| | Freight | | | | | | | | | | | | | | | |
| | Insurance | | | | | | | | | | | | | | | |
| | Packing and Forwarding Charges etc. | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | |
| | Total Invoice Value (In figure) | | | | | | | | | | | | | | | |
| | Total Invoice Value (In Words) | | | | | | | | | | | | | | | |

Signature
Name of the Signatory

Designation or Status.”

Substitution of Form GST ENR-01 10

In the principal Rules, with effect from the 1st July, 2017, for “FORM GST ENR-01”, the following Form shall be substituted, namely:-

“Form GST ENR-01
[See Rule 58(1)]
Application for Enrolment under section 35 (2)
[only for un-registered persons]

| | | | | | |
|-----|--|--------|-------------------|---------|-------------------------|
| 1. | Name of the State | | | | |
| 2. | (a) Legal name | | | | |
| | (b) Trade Name, if any | | | | |
| | (c) PAN | | | | |
| | (d) Aadhaar (applicable in case of proprietorship concerns only) | | | | |
| 3. | Type of enrolment | | | | |
| | (i) Warehouse or Depot | | (ii) Godown | | |
| | (iii) Transport services | | (iv) Cold Storage | | |
| 4. | Constitution of Business (Please Select the Appropriate) | | | | |
| | (i) Proprietorship or HUF | | (ii) Partnership | | |
| | (iii) Company | | (iv) Others | | |
| 5. | Particulars of Principal Place of Business | | | | |
| (a) | <i>Address</i> | | | | |
| | Building No. or Flat No. | | Floor No. | | |
| | Name of the Premises or Building | | Road or Street | | |
| | City or Town or Locality or Village | | Taluka or Block | | |
| | District | | | | |
| | State | | PIN Code | | |
| | Latitude | | Longitude | | |
| (b) | <i>Contact Information (the email address and mobile number will be used for authentication)</i> | | | | |
| | Email Address | | Telephone | STD | |
| | Mobile Number | | Fax | STD | |
| (c) | <i>Nature of premises</i> | | | | |
| | Own | Leased | Rented | Consent | Shared Others (specify) |
| 6. | Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)]) | | | | |

| | |
|--|---|
| 7. | Consent |
| <p><i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> | |
| 8. List of documents uploaded (Identity and address proof) | |
| 9. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. | |
| Place: Date: | Signature Name of Authorised Signatory |
| For Office Use: | |
| Enrolment no | Date- ". |

Substitution of Form GST RFD-01 11 in the principal Rules, with effect from the 1st July, 2017, for "FORM GST RFD-01", the following Form shall be substituted, namely:-

"FORM-GST-RFD-01
[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person 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) | On account of order | | | | | | |
| | | | Sr. No. | Type of order | Order no. | Order date | Order Issuing Authority | Payment reference no., if any | |
| | | | (i) | Assessment | | | | | |
| | | | (ii) | Provisional assessment | | | | | |
| | | | (iii) | Appeal | | | | | |
| | | | (iv) | Any other order (specify) | | | | | |
| | | (e) | ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)] | | | | | | |
| | | (f) | On account of supplies made to SEZ unit/ SEZ developer (with payment of tax) | | | | | | |
| | | (g) | On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) | | | | | | |
| | | (h) | Recipient of deemed export | | | | | | |
| | | (i) | Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment) | | | | | | |
| (j) | Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS) | | | | | | | | |
| (k) | Excess payment of tax, if any | | | | | | | | |
| (l) | Any other (specify) | | | | | | | | |
| 8. | Details of Bank account | Name of bank | Address of branch | IFSC | Type of account | Account No. | | | |
| | | | | | | | | | |
| 9. | Whether Self-Declaration filed by Applicant u/s 54(4), if applicable | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |

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 input tax credit 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

DECLARATION [rule 89(2)(g)]

(For recipients of deemed export)

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 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.

| |
|----------------------|
| Signature |
| Name – |
| Designation / Status |

SELF- DECLARATION [rule 89(2)(I)]

I _____ (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.)

10. 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- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

| Sr. No. | Invoice details | | | Integrated tax | | BRC/ FIRC | | Integrated tax involved in debit note, if any | Integrated tax involved in credit note, if any | Net Integrated tax (6+9 - 10) |
|---------|-----------------|------|-------|----------------|------|-----------|------|---|--|-------------------------------|
| | No. | Date | Value | Taxable value | Amt. | No. | Date | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type:Export without payment of tax (accumulated ITC)

(Amount in Rs.)

| Sr. No. | Invoice details | | | Goods/ Services (G/S) | Shipping bill/ Bill of export | | | EGM Details | | BRC/ FIRC | |
|---------|-----------------|------|-------|-----------------------|-------------------------------|-----|------|-------------|------|-----------|------|
| | No. | Date | Value | | Port code | No. | Date | Ref No. | Date | No. | Date |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

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-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)

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

| Tax period | ARN of return | Date of filing return | Tax Payable | | | |
|------------|---------------|-----------------------|----------------|-------------|---------------|------|
| | | | Integrated tax | Central tax | State/ UT tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

Annexure-2**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<◇> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

- | | |
|-------------|---|
| (a) B to C: | From registered person to unregistered person |
| (b) EGM: | Export General Manifest |
| (c) GSTIN: | Goods and Services Tax Identification Number |
| (d) IGST: | Integrated goods and services tax |

| | |
|-------------------|------------------------------------|
| (e) ITC: | Input tax credit |
| (f) POS: | Place of Supply (Respective State) |
| (g) SEZ: | Special Economic Zone |
| (h) Temporary ID: | Temporary Identification Number |
| (i)UIN: | Unique Identity Number |

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).";

- Amendment in FORM GST TRAN-2.**
12. in the principal Rules, with effect from the 1st July, 2017, in "FORM GST TRAN-2",-
 - (a) in Serial No. 4, for the words "appointment date", the words "appointed date" shall be substituted;
 - (b) in Serial No. 5, for the words "credit on", the words "credit of" shall be substituted.

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