

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. 851 /2017/ 9(120)/ XXVII(8)/2017, dated 30 October, 2017 for general information.

**Government of Uttarakhand**

**Finance Section-8**

No 851 /2017/9(120)/ XXVII(8)/2017

Dehradun :: Dated :: 30 October, 2017

**Notification**

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 make the following rules to amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:-

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

**Short title and  
Commencement**

1. (1) These rules may be called the Uttarakhand Goods and Services Tax (Sixth Amendment) Rules, 2017.  
(2) Save as otherwise provided in these rules, they shall deemed to come into force with effect from the 15<sup>th</sup> day of September, 2017.

**Amendment in  
Rule 3**

2. In the Uttarakhand Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 –  
(i) after sub-rule (3), the following sub-rule shall be inserted, namely:-  
(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date;

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

**Amendment in  
Rule 120**

3. After rule 120 of the “Principal Rules”, the following rule shall be inserted, namely:-  
**120A.** Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration



once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.

**Amendment in  
Rule 127**

4. After clause (iii) of rule 127 of the "Principal Rules", the following clause shall be inserted, namely:-  
(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.

**Amendment in  
Rule 138**

5. In sub-rule (1) of rule 138 of the "Principal Rules", the following provisos shall be inserted, namely:-

Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

**Explanation** – For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of Uttarakhand, Finance Section-8, Notification No. 801 Dated 12 October, 2017 .";


**Amendment in  
FORM GSTR-4**

6. In the "Principal Rules", with effect from the 1<sup>st</sup> day of July, 2017, in "**FORM GSTR-4**", in Serial No.8, in entry 8B(2), for the words "Intra-State Supplies", the words "Inter-State Supplies" shall be substituted;

**Amendment in  
FORM GST  
EWB-01**

7. In the principal rules, with effect from the 30<sup>th</sup> day of August, 2017, in the Notes to "**FORM GST EWB-01**", after Note 4, the following Note shall be inserted, namely:-

5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import."

  
(Radha Raturi)  
Principal Secretary

