

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. 955/2017/ 9(120)/ XXVII(8)/2017, dated 17 November, 2017 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
**No 955/2017/9(120)/ XXVII(8)/2017**  
**Dehradun :: Dated :: 17 November, 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(as applicable in Uttarakhand), 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 (Ninth Amendment) Rules, 2017**

- Short title and Commencement**      1. (1) These rules may be called the Uttarakhand Goods and Services Tax (Ninth Amendment) Rules, 2017.  
(2) They shall deemed to come into force from the 13<sup>th</sup> day of October, 2017.
- Amendment in Rule 3**      2. In Rule 3 of the Uttarakhand Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), for the existing sub-rule (3A) set out in column-1 below, the following sub-rule set out in column-2 shall be substituted, namely:-

<b>Column-1</b> <b>Existing sub-rule</b>	<b>Column-2</b> <b>Hereby substituted sub-rule</b>
<b>(3A)</b> 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 <b>FORM GST CMP-02</b> , 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	<b>(3A)</b> 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 been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in <b>FORM GST CMP-02</b> , on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31 <sup>st</sup> day of March, 2018, and shall furnish the

<p><b>FORM GST ITC-03</b> in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date;</p> <p>Provided that the said persons shall not be allowed to furnish the declaration in <b>FORM GST TRAN-1</b> after the statement in <b>FORM GST ITC-03</b> has been furnished.”;</p> <p>(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;</p>	<p>statement in <b>FORM GST ITC-03</b> in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:</p> <p>Provided that the said persons shall not be allowed to furnish the declaration in <b>FORM GST TRAN-1</b> after the statement in <b>FORM GST ITC-03</b> has been furnished.”;</p>
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**Amendment in Rule 46**

3. After rule 46 of the “Principal Rules”, the following rule shall be inserted, namely:-
- 46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.

**Amendment in Rule 54**

4. In sub-rule (2) of Rule 54 of the “Principal Rules”-
- (a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;
- (b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

**Amendment in Rule 62**

5. In sub-rule (1) of Rule 62 of the “Principal Rules”, the following proviso shall be inserted, namely:-
- Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;



**Amendment in FORM GST CMP-02** 6. in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted.

**Amendment in FORM GSTR-1** 7. In **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

**“6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									

**Amendment in FORM GSTR-1A** 7. In **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-


**“4. Zero rated supplies made to SEZ and deemed exports**

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							

**Amendment in  
FORM GSTR-4**

8. In **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

10. For the tax period July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”



(Radha Raturi)  
Principal secretary