

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 956/2017/9(120)/ XXVII(8)/2017, dated 21 November, 2017 for general information.

Government of Uttarakhand
Finance Section-8
No 956/2017/9(120)/ XXVII(8)/2017
Dehradun :: Dated :: 21 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 further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:-

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

Short title and commencement 1. (1) These rules may be called the Uttarakhand Goods and Services Tax (Tenth Amendment) Rules, 2017.
(2) They shall deemed to come into force from the 18th day of October, 2017.

Amendment in Rule 89 2. In Rule 89 of the Uttarakhand Goods and Services Tax Rule, 2017, for the existing third proviso of sub-rule (1) given in column-1, the following proviso given in column-2 shall be substituted, namely:-

| Column-1 Existing Proviso | Column-2 Hereby Substituted Proviso |
|--|--|
| Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies: | Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, - (a) the recipient of deemed export supplies; or (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund |

Amendment in Rule 96A 3. In clause (a) of sub-rule (1) of Rule 96A of the Uttarakhand Goods and Services Tax Rule, 2017, after the words "after the expiry of three months", the words "or such further period as may be allowed by the Commissioner," shall be inserted.

**Amendment in 4.
FORM GST RFD-01**

In **FORM GST RFD-01** of the Uttarakhand Goods and Services Tax

Rule, 2017-

(a) for "**Statement-2**", the following Statement shall be substituted, namely:-

"Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

| Sr. No. | Invoice details | | | Integrated tax | | Cess | BRC/ FIRC | | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (6+7+10 - 11) |
|---------|-----------------|------|-------|----------------|------|------|-----------|------|--|---|---|
| | No. | Date | Value | Taxable value | Amt. | | No. | Date | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | ”; |

(b) for "**Statement-4**", the following Statement shall be substituted, namely:-

"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)

(Amount in Rs.)

| GSTIN of recipient | Invoice details | | | Shipping bill/ Bill of export/ Endorsed invoice by SEZ | | Integrated Tax | | Cess | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (8+9+10-11) |
|--------------------|-----------------|------|-------|--|------|----------------|------|------|--|---|---|
| | No. | Date | Value | No. | Date | Taxable Value | Amt. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | ”; |


(Radha Raturi)

Principal Secretary