the Kerala Goods and Services Tax (Eighth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force on the 9th day of October, 2018.

2. In the Kerala Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),—

   (i) in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:

   “(4B) Where the person claiming refund of unutilized input tax credit on account of zero rated supplies without payment of tax has—

   (a) received supplies on which the supplier has availed the benefit of the notification issued under G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 740/2017 in the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1321(E), dated the 23rd October, 2017; or

   (b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1299(E), dated the 13th October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input
“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have—

(a) received supplies on which the benefit of the notification issued under G. O. (P) No. 161/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 737/2017 in the Kerala Gazette Extraordinary No. 2512 dated 15th November, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification issued under G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 740/2017 in the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

By order of the Governor,

The notification is intended to achieve the above object.