

Naya Raipur, the 18th October 2017

NOTIFICATION
No. 47/2017 – State Tax

No. F-10- 87/2017/CT/V(154). — In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely :-

- (1) These rules may be called the Chhattisgarh Goods and Services Tax (Ninth Amendment) Rules, 2017.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Chhattisgarh Goods and Services Tax Rules, 2017, –
- (i) in rule 89, insub-rule (1), for third proviso, the following proviso shall be substituted, namely :-
“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”;
 - (ii) in rule 96A, in sub-rule (1), in clause (a), 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;
 - (iii) in FORM GST RFD-01,
 - (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

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)

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
											”.

By order and in the name of the Governor of Chhattisgarh,
A. P. TRIPATHI, Special Secretary.