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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 18th October, 2017.

GUJARAT GOODS & SERVICES TAX ACT, 2017.

No.(GHN-110)GST-2017/S.147(1)-TH:- In exercise of the powers conferred by section 147 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, -

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

By order and in the name of the Governor of Gujarat,

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 18th October, 2017.

GUJARAT GOODS & SERVICES TAX ACT, 2017.

No.(GHN-111) GSTR-2017/R.89(2)(1)-TH:- In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Gujarat Goods and Services Tax Rules, 2017 read with notification No. 48/2017-State Tax, dated the 18th October, 2017, published vide Government Notification, Finance Department No.(GHN-110) GST-2017/S.147(1)-TH, dated the 18th October, 2017, the Government of Gujarat hereby notifies the following, as detailed in column (2) of the Table below, as evidence which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

By order and in the name of the Governor of Gujarat,

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 18th October, 2017.

GUJARAT GOODS & SERVICES TAX ACT, 2017.

No. (GHN-112)GST-2017/S.9(1)(13):- In exercise of the powers conferred by sub-section (1) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby notifies the State tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case may be, may allow in this regard.

Explanation. –

- (1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

By order and in the name of the Governor of Gujarat,

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT
NOTIFICATION

Sachivalaya, Gandhinagar, 18th October, 2017.

GUJARAT GOODS & SERVICES TAX ACT, 2017.

No.(GHN-113)GSTR-2017(12)-TH :- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Gujarat Goods and Services Tax (Tenth Amendment) Rules, 2017.
- (2) They shall come into force from 18th day of October, 2017.

2. In the Gujarat Goods and Services Tax Rules, 2017, –

(i) in rule 89, in sub-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

(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
											”.

- (a) 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
											”.

By order and in the name of the Governor of Gujarat,

C. J. MECWAN,
Joint Secretary to Government.
