GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, dated: October 18, 2017

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Rajasthan Goods and Services Tax Rules, 2017 read with this department’s notification No. F.12(46)FD/Tax/2017-Pt.-II-122 dated 18-10-2017, the State Government hereby notifies the following, as detailed in column 2 of the table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:

Table

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>1.</td>
<td>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.</td>
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<tr>
<td>2.</td>
<td>An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.</td>
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<tr>
<td>3.</td>
<td>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.</td>
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</tbody>
</table>

[F.12(46)FD/Tax/2017-Pt.-II-123]
By Order of the Governor

(Shankar Ila Kumawat)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-
1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today’s extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon’ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.

Joint Secretary to the Government