In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:

(1) These rules may be called the Tripura State Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Tripura State 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:-
Tripura Gazette, Extraordinary Issue, November 13, 2017 A. D.

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

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Invoice details</th>
<th>Integrated tax</th>
<th>Cess</th>
<th>BRC/ FIRC</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Net Integrated tax and cess (6+7+10−11)</th>
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(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.)

<table>
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<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export/ Endorsed invoice by SEZ</th>
<th>Integrated Tax</th>
<th>Cess</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net Integrated tax and cess (8+9+10−11)</th>
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</thead>
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By order of the Governor,

(L. K. Gupta)
Principal Secretary
Government of Tripura