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GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX & EXCISE ITANAGAR

Notification No. 44/2017- State Tax

The 13th November, 2017

No. GST/24/2017.—In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Arunachal Pradesh Good 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 Arunachal Pradesh 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 payments of tax

(Amount in ₹)

SI. No.	Ir	nvoice det	ails	Integrated tax		Cess	BRC	/FIRC	Integrated tax and cess involved in	Integrated tax and cess involved in	Net integrated tax and cess
	No.	Date	Value	Taxable value	Amt.		No.	Date	debit note, if any	credit note, if any	(6+7+10-11)
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)

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(Amount in ₹)
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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	Integrated tax and cess involved in credit note, if	Net integrated tax and cess
	No.	Date	Value	No.	Date	Taxable value	Amt.		any	any	(8 +9+ 10-11)
1	2	3	4	5	6	7	8	9	10	11	12
											". ,

Marnya Ete Commissioner to the Government of Arunachal Pradesh, Itanagar.

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