

Kolkata

Gazette

*Extraordinary* Published by Authority

AGRAHAYANA 30]

THURSDAY, DECEMBER 21, 2017

[SAKA 1939

PART I-Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

# GOVERNMENT OF WEST BENGAL FINANCE DEPARTMENT REVENUE

### **NOTIFICATION**

No. 2274–F.T.

Dated, Howrah, the 21st day of December, 2017

No. 70/2017-State Tax

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. XXVIII of 2017), the Governor is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017:–

- (1) These rules may be called the West Bengal Goods and Services Tax (Thirteenth Amendment) Rules, 2017.
- (2) They shall come into force with immediate effect.

2. In the West Bengal Goods and Services Tax Rules, 2017,-

(i) in FORM GSTR-1, for Table - 6, the following shall be *substituted*, namely:-

#### **"6.** Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		Central Tax		State/UT Tax		ах	Cess		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Expor	6A. Exports														
6B. Suppli	es mac	le to SI	EZ unit	or SE	Z Dev	elope	r								
6C. Deemed exports															
															";

#### (ii) in FORM GST RFD-01,-

- (a) in Table 7, in clause (h), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be *substituted*;
- (b) after Statement 1, the following Statement shall be *inserted*, namely:-

### "Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13 ";

(c) after Statement 5A, the following Statement shall be inserted, namely:-

## "Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

### (Amount in Rs)

Sl. No.	supplies by supp inward	s in case ro olier/Detai supplies i	ces of outward efund is claimed ls of invoices of n case refund is recipient				
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							;"

(d) for the **DECLARATION** [rule 89(2)(g)], the following shall be *substituted*, namely:-

## "DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature Name -

Designation / Status

### **UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name -

Designation / Status";

### (iii) in FORM GST RFD-01A,-

- (a) in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be *substituted*;
- (b) after the **DECLARATION** [rule 89(2)(f)], the following shall be *inserted*, namely:-

## "DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In	case	refund	claimed	hv	recipien	t 🗌
ш	Case	rerunu	claimeu	Uy	recipien	ι

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name -

Designation / Status

### **UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name -

Designation / Status";

<sup>(</sup>c) after Statement 1, the following Statement shall be *inserted*, namely:----

# "Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13 ";

(d) after Statement 5A, the following Statement shall be inserted, namely:-

## "Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	supplie by supp inward	s in case r plier/Detai supplies i	ces of outward efund is claimed ls of invoices of n case refund is recipient	Tax paid						
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess			
1	2	3	4	5	6	7	8			
							;"			

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, Joint Secretary to the Government of West Bengal