

pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 1070/2017/9(120)/XXVII(8)/2017/CT-70 dated 2/ December, 2017 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
**No.1070/2017/9(120)/ XXVII(8)/2017/CT-70**  
**Dehradun :: Dated:: 2 / December, 2017**

**Notification**

In exercise of the powers conferred by section 164 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017), the Governor is pleased to make the following rules to further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:-

**The Uttarakhand Goods and Services Tax (Thirteenth Amendment) Rules, 2017**

<b>Short title and Commencement</b>	1.	(1) These rules may be called the Uttarakhand Goods and Services Tax (Thirteenth Amendment) Rules, 2017. (2) It shall deemed to come into force from the 21 <sup>st</sup> day of December, 2017.
<b>Amendment in FORM GSTR-1</b>		In <b>FORM GSTR-1</b> of the Uttarakhand Goods and Services Tax Rules, 2017(hereinafter called the Principal Rules), for the existing table-6, the following table 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 Tax			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
<b>6A. Exports</b>															
<b>6B. Supplies made to SEZ unit or SEZ Developer</b>															
<b>6C. Deemed exports</b>															

<b>Amendment in FORM GST RFD-01</b>	3.	In <b>FORM GST RFD-01</b> of the Principal rules- (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 Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State 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.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State 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

### 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 SGST/CGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status”;

(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 Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State 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.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7	8
							”.

  
(Radha Raturi)  
Principal Secretary