(C) GOVERNMENT OF TAMIL NADU 2017

[Regd. No. TN/CCN/467/2012-14.

[R. Dis. No. 197/2009. [Price: Rs. 1.60 Paise.



TAMIL NADU **GOVERNMENT GAZETTE**

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 336]

CHENNAI, WEDNESDAY, OCTOBER 18, 2017 Aippasi 1, Hevilambi, Thiruvalluvar Aandu-2048

Part III—Section 1(a)

General statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O.Ms No. 141, Commercial Taxes and Registration (B1), 17th October 2017, புரட்டாசி 31, வேறவினம்பி, திருவள்ளுவர் ஆண்டு–2048.]

No. SRO A-46(e-1)/2017.

In exercise of the powers conferred by Section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Seventh Amendment) Rules, 2017.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
 - 2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules),-
 - (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 the principal rules, with effect from the 29th day of June, 2017, after rule 96, the following rule shall be inserted, namely:-
- "96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.-(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due along with interest specified under sub-section (1) of Section 50 within a period of -

[1] 336-Ex-III-1(a)-1

- (a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or
- (b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.
- (2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.
- (3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.
- (4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.
- (5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.
- (6) The provisions of sub rule (1) shall apply, mutatis mutandis, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.";
- (iii) 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;
 - (iv) 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 payment of tax

(Amount in Rs.)

Sr.	Invoice details			Integrated tax		Cess	BRC/ FIRC			Integrated	
No.	No.	Date	Value	Taxable value	Amt.		No.	Date	cess	tax and cess involved in credit note, if any	Integrated tax and cess (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)

(Amount in Rs.)

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 any	tax and cess involved in	Net Integrated tax and cess (8+9+10– 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.			-	·
1	2	3	4	5	6	7	8	9	10	11	12
											."

Dr. C. CHANDRAMOULI,
Additional Chief Secretary to Government (FAC).