

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

The 22nd December, 2017

S.R.O. No. –In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Odisha Goods and Services Tax (Eleventh Amendment) Rules, 2017.

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

2. In the Odisha Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), for the proviso to clause (b) of sub-rule (1) of rule 40, the following proviso shall be substituted, namely:-

“Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner”

3. In the said rules, for sub-rule (4) of rule 90, the following sub-rule shall be substituted, namely:-

“ (4) Where deficiencies have been communicated in the FORM GST RFD-03 under the Central Goods and Services Tax Rules, 2017, the same shall also be deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule(3).”

4. In the said rules, for the proviso to sub-rule (4) of rule 98, the following proviso shall be substituted, namely:-

“Provided that a bond furnished to the proper officer under the Central Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.”

5. In the said rules, for clause (d) of sub-rule (14) of rule 138, the following clause shall be substituted, namely:-

“(d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State tax, in consultation with the Chief Commissioner of Central tax, may notify.”

6. In the said rules, in sub-rule (1) of rule 138C, for the words “in section” appearing after the words “twenty-four hours of”, the word “ inspection” shall be substituted.

7. In the said rules, in **FORM GSTR-1**, for 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 /Union Territory Tax			Ces s
	No .	Dat e	Valu e	No .	Dat e	Rat e	Taxabl e value	Amt .	Rat e	Taxabl e value	Am t	Rat e	Taxabl e value	Am t	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

”;

8. in the said rules, 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 .	Dat e	Taxabl e Value	Integrate d Tax	Centra l Tax	State /Union territor y Tax	No .	Dat e	Taxabl e Value	Integrate d Tax	Centra l Tax	State /Union territor y 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
1	2	3	4	5	6	7	8

”; and

(d) for **DECLARATION**, the following Declaration and Undertaking 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

9. in the said rules, 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 **DECLARATION**, the following Declaration and Undertaking shall be inserted, 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 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

”;

(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

”; and

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

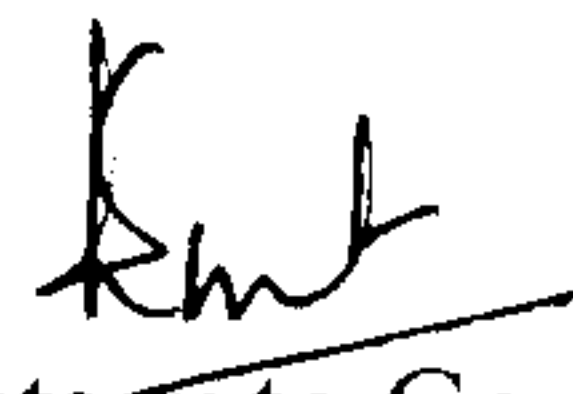
“Statement 5B [rule 89(2)(g)]

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 /Union Territory Tax	Cess
1	2	3	4	5	6	7	8

[No. *37917* FIN- CT1-TAX-0034/2017]

By order of the Governor


Deputy Secretary to Government