

**GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT**

NOTIFICATION

Dated Dispur, the 1st December, 2017

No.FTX.56/2017/Pt-III/14: — In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017

- | | | |
|--------------------------------------|----|---|
| Short title and commencement. | 1. | (1) These rules may be called the Assam Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 18 th day of October, 2017. |
| Amendment of rule 89. | 2. | In the principal rules, in rule 89, in sub-rule (1), for the 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”; |
| Amendment of rule 96A. | 3. | In the principal rules, in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the punctuation mark and words “, or such further period as may be allowed by the Commissioner,” shall be inserted; |
| Amendment in FORM RFD-01 | 4. | In the principal rules, in FORM 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.)

Sl. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
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	Integrated tax and cess involved in credit note, if any	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
											”

Sd/- V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam,
Finance Department

Memo No.FTX.56/2017/Pt-III/14-A

Dated Dispur, the 1st December, 2017

Copy to:-

1. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 300 (three hundred) copies to this department after publication.
3. The Deputy Secretary to the Govt. of Assam, “e-Governance Unit”, Finance Department for information.
4. The Legislative Department, Dispur for information.

By Order etc.,

Joint Secretary to the Govt. of Assam,
Finance (Taxation) Department