

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

NOTIFICATION

Dated Dispur, the 5th December, 2017

FTX.56/2017/Pt-III/22:- In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Assam Goods and Services Tax Rules, 2017 read with notification No. FTX.56/2017/Pt-III/19, dated the 1st December, 2017, published in the Assam Gazette, Extraordinary, No. 694 dated the 1st December, 2017, the Governor of Assam, hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

Sl.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

This notification shall be deemed to have come into force from 18th of October, 2017.

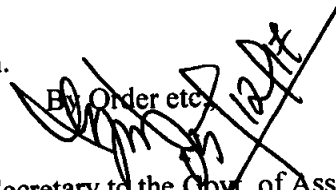
Sd/- V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.

Memo No.FTX.56/2017/Pt-III/22-A

Dated Dispur, the 5th 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