



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be filed as a separate compilation.

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**PART III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 23rd October, 2017.

SRO-444.—In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government on the recommendation of the council hereby direct that following amendment shall be made in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely :—

(i) in rule 89, in sub-rule (1), for third proviso, thereto 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 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 ;

(iii) 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

Sr. No.	Invoice details			Integrated tax		Cess	BRC/FIRC		(Amount in Rs.)		
				Taxable value	Amt.				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			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).

GSTIN of recipient	Invoice details			Shipping bill/ bill of export/ endorsed invoice by SEZ		Integrated Tax		Cess	(Amount in Rs.)		Net Integrated tax and cess (8+9+ 10-11)	
	No.	Date	Value	No.	Date	Taxable Amount			Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any		
						Value	Value					
1	2	3	4	5	6	7	8	9	10	11	12	
												.”

This notification shall deemed to have come into force w. e. f. 18th October, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,  
Principal Secretary to Government,  
Finance Department.