| | | |
|---|---|---|
| | **To be published in Part II, Section 3, Sub-section (i) of the Official Gazette of India, Extraordinary]** | |
| | **GOVERNMENT OF INDIA**<br>**MINISTRY OF FINANCE**<br>**(Department of Revenue)**<br><br>**Notification No. 6/2017 – Union Territory Tax**<br><br>**New Delhi, the 30th June, 2017**<br>**9 Ashadha, Saka 1939** | |
| | **G.S.R. …..(E).—** In pursuance of sub-section (1) of section 22, read with section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government hereby makes the following rules for the Union Territory of Chandigarh, namely:-- | |
| Short title and Commencement. | 1. (1) These rules may be called the Union Territory Goods and Services Tax (Chandigarh) Rules, 2017. | |
| | (2) They shall come into force with effect from the 1st day of July, 2017. | |
| Adaptation of Central Goods and Services Tax Rules, 2017. | 2. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, *mutatis mutandis*, apply, with the following modifications, namely:- | |
| | (a) in rule 1,-<br><br>(i) for the words and figures " the Central Goods and Services Tax Rules, 2017", the words, brackets and figures "the Union Territory Goods and Services Tax (Chandigarh) Rules, 2017" shall be substituted; | |
| | (b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-<br><br>"(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the | |

IndiaCode

| | | |
|---|---|---|
| | deficiencies communicated under sub-rule (3).”; | |
| | (c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-<br><br>“Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—<br><br>(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and<br>(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i).”; | |
| | (d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted; | |
| | (e) for rule 119, the following rule shall be substituted, namely:-<br><br>“119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”; | |
| | (f) the following explanation shall be inserted at the end of these rules, namely:-<br><br>‘*Explanation*.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.’. | |

[F.No. S-31011/25/2017-ST-I-DOR]

(S.R.MEENA)
Under Secretary to the Government of India