[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise and Customs

Notification No. 75/2017 – Central Tax

New Delhi, the 29th December, 2017

G.S.R……(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

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

(2) Unless otherwise specified, they shall come into force on the date of their publication in the Official Gazette.

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2. In the Central Goods and Services Tax Rules, 2017, -

(i) in rule 17, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.";

(ii) in rule 19, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A). Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in **FORM GST REG-14** on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.";

(iii) with effect from 23rd October, 2017, in rule 89, for sub-rule (4), the following shall be substituted, namely:-

"(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷Adjusted Total Turnover

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

(a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any,

during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

(4A) In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.";

(iv) in rule 95 -

(a) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11.**";

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(b) in sub-rule (3), in clause (a), the words "and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any" shall be omitted;

(v) with effect from 23rd October, 2017, in rule 96 –

(a) in the heading, after the words "paid on goods", the words "or services" shall be inserted;

(b) after sub-rule (8), the following sub-rule shall be inserted, namely:-

"(9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017.";

(vi) for **FORM GST REG-10**, the following form shall be substituted, namely:-

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"**Form GST REG-10**

[See rule 14(1)]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part –A

(i)	Legal name of the person	
(ii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iii)	Name of the Authorised Signatory	
(iv)	Email Address of the Authorised Signatory	
(v)	Name of the representative appointed in India, if any	
	(a) Permanent Account Number of the representative in India	
	(b) Email Address of the representative in India	
	(c) Mobile Number of the representative in India (+91)	
Note- Relevant i*nformation submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.*		

Part -B

1.	Details of Authorised Signatory				
	First Name	Middle Name	Last Name		
	Photo				
	Gender		Male / Female / Others		
	Designation				
	Date of Birth		DD/MM/YYYY		
	Father's Name				
	Nationality				
	Aadhaar, if any				
	Address of the Authorised Signatory		Address line 1		
			Address line 2		
			Address line 3		
2.	Date of commencement of the online service in India.		DD/MM/YYYY		
3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3…				
4	Jurisdiction	Center	Bengaluru West, CGST Commissionerate		
5	Details of Bank Account of representative in India(if appointed)				
	Account Number		Type of account		
	Bank Name	Branch Address		IFSC	
6	Documents Uploaded *A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form*				

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7	Declaration *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.* *I, _ ……. hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.* Signature Place: Name of Authorised Signatory: Date: Designation:

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	Proof of Place of Business of representative in India, if any: (a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
2.	Proof of : Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India
3	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
4.	Scanned copy of documents regarding appointment as representative in India, if applicable

5.	Authorisation Form:- For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017. All his actions in relation to this business will be binding on me/ us. Signatures of the persons who is in charge. S. No. Full Name Designation/Status Signature 1. Acceptance as an authorised signatory I <<(Name of authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place (Name) Date: Designation/Status

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Instructions –

1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).
2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.";

(vii) in **FORM GST REG-13**,

a. in **PART-B**, at serial no. 4, the words, "Address of the entity in State" shall be substituted with the words, "Address of the entity in respect of which the centralized UIN is sought";

b. in the Instructions, the words, "Every person required to obtain a unique identity number shall submit the application electronically" shall be substituted with the words, "Every person required to obtain a unique identity number shall submit the application electronically or otherwise.";

(viii) for **FORM GSTR-11**, the following form shall be substituted, namely:-

Form GSTR -11

[See rule 82]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year	
Tax Period	

1.	UIN															
2.	Name of the person having UIN	Auto populated														

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax				Place of Supply
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
3A. Invoices received										
3B. Debit/Credit Note received										

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Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Date

Signature

Name of Authorised Signatory

Designation /Status

Instructions:-

1. Terms Used:-
   a. GSTIN :- Goods and Services Tax Identification Number
   b. UIN :- Unique Identity Number

2. Refund applications has to be filed in the same State in which the Unique Identity Number has been allotted.

3. For refund purposes only those invoices may be entered on which refund is sought.";

(ix) for **FORM GST RFD-10**, the following form shall be substituted, namely:-

"FORM GST RFD-10

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. ARN and date of GSTR11 : ARN <……> Date <DD/MM/YY>
6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

7. Details of Bank Account:
    a. Bank Account Number
    b. Bank Account Type
    c. Name of the Bank
    d. Name of the Account Holder/Operator
    e. Address of Bank Branch
    f. IFSC
    g. MICR

8. Verification

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I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date: Signature of Authorised Signatory:

Place: Name:

Designation / Status

Instructions

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim. ";

(x) in **FORM GST DRC-07**, the Table at serial no. 5 shall be omitted.

[F. No. 349/58/2017-GST(Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June,2017, published vide number G.S.R 610 (E), dated the 19thJune, 2017 and last amended vide notification No. 70/2017-Central Tax, dated the 21st December, 2017, published vide number G.S.R 1531 (E), dated the 21st December, 2017.

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