**[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. 70/2017 – Central Tax**

**New Delhi, the 21st December, 2017**

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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 (Thirteenth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

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

(i) in **FORM GSTR-1**, for Table – 6, the following shall be substituted, namely:-

**"6. Zero rated supplies and Deemed Exports**

| GSTIN of recipient | Invoice details | | | Shipping bill/ Bill of export | | Integrated Tax | | | Central Tax | | | State / UT Tax | | | Cess |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Date | Value | No. | Date | Rate | Taxable value | Amt. | Rate | Taxable value | Amt | Rate | Taxable value | Amt | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 6A. Exports | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| 6B. Supplies made to SEZ unit or SEZ Developer | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 6C. Deemed exports | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | ”; |

(ii) in **FORM GST RFD-01**,-

(a) in Table 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after Statement 1, the following Statement shall be inserted, namely:-

**“Statement 1A [rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sl. No. | Details of invoices of inward supplies received | | | Tax paid on inward supplies | | | Details of invoices of outward supplies issued | | | Tax paid on outward supplies | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State / Union territory Tax | No. | Date | Taxable Value | Integrated Tax | Central Tax | State / Union territory Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | ”; |

(c) after Statement 5A, the following Statement shall be inserted, namely:-

**"Statement 5B** [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

| Sl. No. | Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient | | | Tax paid | | | |
|---|---|---|---|---|---|---|---|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State /Union Territory Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | ;" |

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(d) for the **DECLARATION [rule 89(2)(g)]**, the following shall be substituted, namely:-

**"<u>DECLARATION [rule 89(2)(g)]</u>**

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

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**UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status";

(iii) in **FORM GST RFD-01A**,-

(a) in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted;

(b) after the **DECLARATION [rule 89(2)(f)]**, the following shall be inserted, namely:-

**"DECLARATION [rule 89(2)(g)]**

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

IndiaCode

**UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

| |
|---|
| Designation / Status”; |

(c) after Statement 1, the following Statement shall be inserted, namely:-

**“Statement 1A [rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sl. No. | Details of invoices of inward supplies received | | | Tax paid on inward supplies | | | Details of invoices of outward supplies issued | | | Tax paid on outward supplies | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State / Union territory Tax | No. | Date | Taxable Value | Integrated Tax | Central Tax | State / Union territory Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | ”; |

(d) after Statement 5A, the following Statement shall be inserted, namely:-

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**"Statement 5B** [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

| Sl. No. | Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient | | | Tax paid | | | |
|---|---|---|---|---|---|---|---|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State /Union Territory Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | ". |

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

(Gunjan Kumar Verma)

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. 55/2017-Central Tax, dated the 15th November, 2017, published vide number G.S.R 1411 (E), dated the 15th November, 2017.