



**Government of Jammu and Kashmir**  
**Finance Department**  
 Civil Secretariat, Srinagar  
**Notification**  
**Srinagar, the 23<sup>rd</sup> 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

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		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	Taxable value	Amt.		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)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Ces s	Integrate d tax and cess involved in debit note, if any	Integrate d tax and cess involved in credit note, if any	Net Integrate d tax and cess (8+9+10-11)
	No	Dat e	Valu e	No	Dat e	Taxabl e Value	Amt				
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**

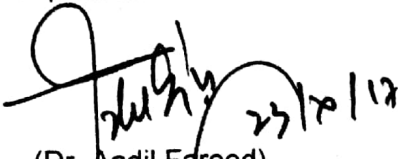
Principal Secretary to Government  
Finance Department

Dated:-23-10-2017

No. ET/Estt/119/2017

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.
3. Principal Resident Commissioner, J&K government , New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.

  
(Dr. Aadil Fareed)

Under Secretary to the Government