[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. 47/2017 – Central Tax

New Delhi, the 18th October, 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 (Tenth 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 rule 89, insub-rule (1), for third proviso, 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.	Invoice details		Integrated tax		Cess	BRC/ FIRC		Integrated	Integrated	Net	
No.	No.	Date	Value	Taxable	Amt.		No.	Date	tax and	tax and	Integrated
				value					cess	cess	tax and
									involved	involved	cess
									in debit	in credit	(6+7+10 -
									note, if	note, if	11)

									any	any	
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	Invoice details			Shipping		Integrated Tax		Cess	Integrated	Integrated	Net
of				bill/	Bill of				tax and	tax and	Integrated
recipient				exp	ort/				cess	cess	tax and
				End	orsed				involved	involved	cess
				invo	ice by				in debit	in credit	(8+9+10-
				S	EZ				note, if	note, if	11)
	No. Date Value		No.	Date	Taxable	Amt.		any	any		
						Value					
1	2	3	4	5	6	7	8	9	10	11	12
											."

[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 19thJune, 2017, published vide number G.S.R 610 (E), dated the 19thJune, 2017 and last amended vide notification No. 45/2017-Central Tax, dated the 13th October, 2017, published vide number G.S.R 1251 (E), dated the 13th October, 2017.