

**GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**JAIPUR, dated: November 15, 2017**

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Goods and Services Tax (Twelfth Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

**2. Amendment of rule 43.-** After the existing sub-rule (2) of rule 43 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, the following explanation shall be added, namely:-

*“Explanation:* For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27<sup>th</sup> October, 2017.”.

**3. Amendment of rule 54.-** In sub-rule (2) of rule 54 of the said rules, for the existing expression “supplier shall issue”, the expression “supplier may issue” shall be substituted.

**4. Insertion of new rule 97A.-** After the existing rule 97 and before the existing rule 98 of the said rules, the following new rule 97A shall be inserted, namely:-

**“97A. Manual filing and processing.-** Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”.

**5. Insertion of new rule 107A.-** After the existing rule 107 and before the existing rule 108 of the said rules, the following new rule 107A shall be inserted, namely:-

**“107A. Manual filing and processing.-** Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”.



**6. Insertion of new FORM GST RFD-01 A.-** After the existing FORM GST RFD-01 and before the existing form FORM GST RFD-02, the following new forms FORM GST RFD-01 A and FORM GST RFD-01 B shall be inserted, namely:-

**“FORM GST RFD-01 A**

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export					

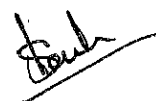
**DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status



**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

**DECLARATION [rule 89(2)(i)]**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

**SELF- DECLARATION [rule 89(2)(i)]**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from- --to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

**8. Verification**

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

**Annexure-1**

**Statement -1 [rule 89(5)]**

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

(Amount in Rs.)

Turnover of	Tax payable on	Adjusted	Net input tax	Maximum refund
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inverted rated supply of goods	such inverted rated supply of goods	total turnover	credit	amount to be claimed $[(1 \times 4 + 3) - 2]$
1	2	3	4	5

**Statement- 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount $(1 \times 2 + 3)$
1	2	3	4

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount $(1 \times 2 + 3)$
1	2	3	4

**FORM GST RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

**Refund Order details**

1.	ARN	
2.	GSTIN / Temporary ID	
3.	Legal Name	
4.	Filing Date	
5.	Reason of Refund	
6.	Financial Year	
7.	Month	
8.	Order No.:	
9.	Order issuance Date:	



10.	Payment Advice No.:																							
11.	Payment Advice Date:																							
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund																						
13.	Issued by:																							
14.	Remarks:																							
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)																						
16.	Details of Refund Amount (As per the manually issued Order):																							
Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								
d. Refund amount in-admissible																								
e. Gross amount to be paid																								
f. Interest (if any)																								

*Handwritten signature*

g. Amount adjusted against outstanding demand under the existing law or under the Act																						
h. Net amount to be paid																						
17.	Attachments (Orders)								RFD-04; RFD- 06; RFD 07 (Part A)													
Date: Place:									Signature (DSC): Name: Designation: Office Address:													

[F. No. 12(46) FD/Tax/2017-Pt.-II-139]

(Shankar Lal Kumawat)

Copy forwarded to the following for information and necessary action:-

**Joint Secretary to the Government**