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കേരള സർക്കാർ
Government of Kerala
2018



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 12/2018/TAXES.

*Dated, Thiruvananthapuram, 7th February, 2018
24th Makaram, 1193.*

S. R. O. No. 79/2018.—In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala hereby makes the following rules further to amend the Kerala Goods and Services Tax Rules, 2017 issued under G. O. (P) No. 79/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Kerala Goods and Services Tax (Amendment) Rules, 2018.

(2) They shall be deemed to have come into force on the 21st day of December, 2017.

2. *Amendment of the rules.*—In the Kerala Goods and Services Tax Rules, 2017,—

(1) In FORM GSTR-1, for Table-6, the following shall be substituted, namely:—

“6. Zero rated supplies and Deemed Exports

<i>GSTIN of recipient</i>	<i>Invoice details</i>			<i>Shipping bill/Bill of export</i>		<i>Integrated Tax</i>			<i>Central Tax</i>			<i>State Tax/UT Tax</i>			<i>Cess</i>
	<i>No.</i>	<i>Date</i>	<i>Value</i>	<i>No.</i>	<i>Date</i>	<i>Rate</i>	<i>Taxable value</i>	<i>Amount</i>	<i>Rate</i>	<i>Taxable value</i>	<i>Amount</i>	<i>Rate</i>	<i>Taxable value</i>	<i>Amount</i>	
(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

”;
3

(2) 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)]

<i>Sl. No.</i>	<i>Details of invoices of inward supplies received</i>			<i>Tax paid on inward supplies</i>			<i>Details of invoices of outward supplies issued</i>			<i>Tax paid on outward supplies</i>		
	<i>No.</i>	<i>Date</i>	<i>Taxable Value</i>	<i>Integrated Tax</i>	<i>Central Tax</i>	<i>State Tax</i>	<i>No.</i>	<i>Date</i>	<i>Taxable Value</i>	<i>Integrated Tax</i>	<i>Central Tax</i>	<i>State Tax</i>
(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 ₹)

Sl. No.	<i>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</i>			<i>Tax paid</i>			
	<i>No.</i>	<i>Date</i>	<i>Taxable Value</i>	<i>Integrated Tax</i>	<i>Central Tax</i>	<i>State Tax/Union Territory Tax</i>	<i>Cess</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

”;

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

“DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export supplies)

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

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”;

(3) 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 supplies)

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

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)]

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

(d) 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 ₹)

Sl. No.	<i>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</i>			<i>Tax paid</i>			
	<i>No.</i>	<i>Date</i>	<i>Taxable Value</i>	<i>Integrated Tax</i>	<i>Central Tax</i>	<i>State Tax/Union Territory Tax</i>	<i>Cess</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

”;

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala have framed the Kerala Goods and Services Tax Rules, 2017 by notification issued under G. O. (P) No. 79/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017 for carrying out the purposes of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017). Now Government have decided to amend Form GSTR-1, Form GST RFD-01, Form GST RFD-01A in the said rules for incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.
