

- (vi) पंजीकृत प्राप्तिकर्ता, पंजीकृत प्रदायकर्ता के स्थान से उक्त मालों को सीधे —
- (क) बंदरगाह, इनलैण्ड कंटेनर डिपो, हवाई अड्डा अथवा लैण्ड कस्टम स्टेशन पर जहां से उक्त मालों का निर्यात किया जाना है, ले जाएगा; या
- (ख) किसी पंजीकृत वेयर हाउस पर ले जाएगा जहां से उक्त मालों को बंदरगाह, इनलैण्ड कंटेनर डिपो, हवाई अड्डा अथवा लैण्ड कस्टम स्टेशन पर ले जाएगा जहां से उक्त मालों का निर्यात किया जाना है;
- (vii) यदि पंजीकृत प्राप्तिकर्ता कई पंजीकृत प्रदायकर्ताओं से प्राप्त हुई प्रदायों को समेकित करते हुए निर्यात करना चाहता है, तो प्रत्येक पंजीकृत प्रदायकर्ता से मालों को पंजीकृत वेयर हाउस को भिजवाया जाएगा तथा समेकित करने के पश्चात्, पंजीकृत प्राप्तिकर्ता मालों को बंदरगाह, इनलैण्ड कंटेनर डिपो, हवाई अड्डा अथवा लैण्ड कस्टम स्टेशन पर ले जाएगा जहां से उनका निर्यात किया जाएगा;
- (viii) शर्त (vii) में निर्दिष्ट की दशा में, पंजीकृत प्राप्तिकर्ता, कर बीजक पर मालों की प्राप्ति पृष्ठांकित करेगा और वेयर हाउस आपरेटर से पंजीकृत वेयर हाउस में मालों की प्राप्ति की पावती प्राप्त करेगा तथा कर बीजक पृष्ठांकित करेगा और वेयर हाउस आपरेटर की पावती, पंजीकृत प्रदायकर्ता तथा ऐसे प्रदायकर्ता के क्षेत्राधिकार प्राप्त कर अधिकारी को भी उपलब्ध करवाएगा;
- (ix) जब मालों का निर्यात कर दिया गया है, तो पंजीकृत प्राप्तिकर्ता शिपिंग बिल अथवा निर्यात बिल जिसमें माल और सेवा कर पहचान संख्या (जीएसटीआईएन) का ब्यौरा और पंजीकृत प्रदायकर्ता की कर बीजक अंकित हो तथा इसके साथ एक्सपोर्ट जनरल मैनीफैस्ट का सबूत या पंजीकृत प्रदायकर्ता और ऐसे प्रदायकर्ता के क्षेत्राधिकार प्राप्त कर अधिकारी को दायर की गई निर्यात रिपोर्ट की प्रति उपलब्ध करायेगा।
2. पंजीकृत प्रदायकर्ता उक्त वर्णित छूट प्राप्त करने के लिए पात्र नहीं होगा, यदि पंजीकृत प्राप्तिकर्ता कर बीजक के जारी होने की तिथि से नब्बे दिन की अवधि के भीतर उक्त मालों का निर्यात करने में असफल रहता है।

संजीव कौशल,
अपर मुख्य सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
Notification
The 24th October, 2017

No. 117/ST-2.— In exercise of the powers conferred by sub-section (1) of section 11 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereinafter referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 percent, subject to fulfilment of the following conditions, namely: -

- (i) the registered supplier shall supply the said goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;

- (vi) the registered recipient shall move the said goods from place of registered supplier –
 - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
 - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government Haryana,
Excise and Taxation Department.