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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 682]

भोपाल, गुरुवार, दिनांक 21 दिसम्बर 2017—अग्रहायण 30, शक 1939

वाणिज्यिक कर विभाग  
मंत्रालय, वल्लभ भवन, भोपाल  
Bhopal, 21st December 2017

No.F. A 3-91-2017-1-V (159).—In exercise of the powers conferred by Section 164 of the Madhya Pradesh Goods and Services Tax Act, 2017 (no. 19 of 2017), the State Government, hereby further amends the Madhya Pradesh Goods and Services Tax Rules, 2017, namely:—

1. They shall come into Force on the date of their publication in the Official Gazette.
2. In the Madhya Pradesh Goods and Services Tax Rules, 2017,—

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

**“6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State Tax/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
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												

(ii) 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)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
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 Rs)

Sl. No.	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			Tax paid			
				Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
	No.	Date	Taxable Value				
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)

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”;

(iii) 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/ Supplier of deemed export” 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)

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)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
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 Rs)

Sl. No.	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			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							"

By order and in the name of the Governor of Madhya Pradesh.  
ARUN PARMAR, Dy. Secy.