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Agartala, Wednesday, November 22, 2017 A.D., Agrahayana 1, 1939, S.E.

PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

> GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2017(Part)

Dated, Agartala, the 22nd November, 2017.

NOTIFICATION

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

- (1) These rules may be called the Tripura State Goods and Services Tax (Twelfth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Tripura State Goods and Services Tax Rules, 2017, -
 - (i) in rule 43, after sub-rule (2), the following explanation shall be inserted, 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 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.";
 - (ii) in rule 54, in sub-rule (2), for the words "supplier shall issue", the words "supplier may issue" shall be substituted;
 - (iii) after rule 97, the following rule 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.";

- (iv) after rule 107, the following rule 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.";
- (v) after rule 109, the following rule shall be inserted, namely:-
 - "109A. Appointment of Appellate Authority- (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to r
 - (a) the Chief Commissioner (Appeals) where such decision or order is passed by the Special or Additional Commissioner;
 - (b) the Special Commissioner (Appeals) where such decision or order is passed by the Joint or Deputy Commissioner;
 - (c) the Additional Commissioner (Appeals) where such decision or order is passed by the Assistant Commissioner or Superintendent,
 - within three months from the date on which the said decision or order is communicated to such person.
 - (2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to
 - (a) the Chief Commissioner (Appeals) where such decision or order is passed by the Special or Additional Commissioner;
 - (b) the Special Commissioner (Appeals) where such decision or order is passed by the Joint or Deputy Commissioner;
 - (c) the Additional Commissioner (Appeals) where such decision or order is passed by the Assistant Commissioner or Superintendent, within six months from the date of communication of the said decision or order.";
- (vi) after the "FORM GST RFD-01", the following forms 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	pal Name de Name, if any dress period applicable) ount of Refund imed(Rs.) Central tax State / UT tax Integrated tax Cess Total punds of Refund im (select from State / UT tax State							
2.	Legal Name		4	Tax Interest Penalty Fees Others To alance in Electronic Cash Ledger of services- with payment of tax of goods / services- without payment of tax (accumulated ITC) mulated due to inverted tax structure[under clause (ii) of first o section 54(3)] ant of supplies made to SEZ unit/ SEZ developer(with payment of					
3.	Trade Name, if any								
4	Address		73						
5.	Tax period (if applicable)	From	<year><m< td=""><td>lonth></td><td>То</td><td><year><moi< td=""><td>nth></td><td></td><td></td></moi<></year></td></m<></year>	lonth>	То	<year><moi< td=""><td>nth></td><td></td><td></td></moi<></year>	nth>		
6.	Amount of Refund Claimed(Rs.)		Act	Tax	Interest	Penalty	Fees	Others	Total
		Centra	al tax						
		State	UT tax						
	Republic Con	Integr	ated tax					2	
		Cess						12-11-12-2	
		Total							
7.	Grounds of Refund	(a)	Excess b	alance in E	lectronic Ca	sh Ledger			
	Claim (select from	(b)	Exports of	of services-	with payme	nt of tax			
	drop down)	(c)	Exports of	of goods / s	ervices- witl	hout paymen	t of tax (ac	cumulated I'	rc)
		(d)	ITC accu	mulated du	e to inverted	tax structur	Fees Other ent of tax (accumulate ure[under clause (ii) SEZ developer(with page 2)	ause (ii) of fi	rst
		(e)		ınt of suppl	ies made to	SEZ unit/ SE	EZ develop	er(with payn	nent of
		(f)	On accou	int of suppl	ies made to	SEZ unit/ SI	SZ develop	er (without p	ayment
		(g)	Recipien	t of deemed	l 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.

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esignation / Status					121
We	SEL	F- DECLARAT	ION [rule 89(2)(I)]	
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erson.	orana apprioation,	the merdence of	such tax and inter	est has not been passed on to any	ot /
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This Declaration is not	required to be fur	nished by applic	ants, who are clain	ming refund under clause (a) or	clar
This Declaration is not	required to be fur se (d) or clause (f)	nished by applica of sub-section (8	ants, who are clain 8) of section 54.)	ming refund under clause (a) or	claı
his Declaration is not	required to be fur se (d) or clause (f)	nished by application (8	ants, who are clain 3) of section 54.)	ming refund under clause (a) or	claı
his Declaration is not	required to be fur se (d) or clause (f)	nished by applic of sub-section (8	ants, who are clain 8) of section 54.)	ming refund under clause (a) or	claı
his Declaration is not or clause (c) or clause 8. Verification I/We <taxpayer n<="" td=""><td>se (d) or clause (f) [ame> hereby sole</td><td>of sub-section (8</td><td>3) of section 54.)</td><td>formation given herein above</td><td>cla</td></taxpayer>	se (d) or clause (f) [ame> hereby sole	of sub-section (8	3) of section 54.)	formation given herein above	cla
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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 (1×2÷3)
l l	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 (1×2÷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.		SN	HITTI SAN TO																						
2.	GSTIN / Temporary ID Legal Name Filing Date Reason of Refund					У																			
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4.														- 19											
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13.	Iss	sued by:																							
14.	Re	emarks:																							
15.	Ту	pe	of	Ord	ler		I	Огор	Do	wn:	RFI)- 0	4/ 0	6/ 0	7 (P	art A	4)							- 10	
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a. Refund amount claimed																									<i>r</i>
b. Refund Sanction ed on provisio nal basis	8																								
c. Remaining																									

Date: Place:							RFD-04; RFD- 06; RFD 07 (Part A) Signature (DSC); Name: Designation: Office Address:														
17.	Attachi	nents	(Orc	lers)			RFI	D-04	; RI	FD-	06;	RF	D 07	(Pa	ırt A	r)	-			 10	
h.Net amount to be paid			*													1					
e. Gross amount to be paid f. Interest (if any) g. Amount adjusted against outstand ing demand under the existing law or under the Act						70			*		×										
d. Refund amount in- admissib le																					

By order of the Governor,

(M. Nagaraju)
Principal Secretary
Government of Tripura
Finance Department

Note:- The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification dated 22nd June, 2017 published vide number 206, dated 22nd June, 2017 and last amended vide notification dated 9th November, 2017, published vide number 417, dated 13th November, 2017.