



2 The J&K Goyt. Gazette, 23rd Oct., 2017/1st Kart., 1939. [No. 29-f  
below, as evidences which are required to be produced by the supplier  
of deemed export supplies for claiming refund, namely :

# Table

S. No.	Evidence
1.	Acknowledgmentby the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

This notification shall deemed to have come in to force w. e. f. 18th October, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,  
Principal/Secretary to Government,  
Finance Department.