

## THE

# JAMMU & KASHMIR GOVERNMENT GAZETTE

#### PART III

Laws, Regulations and Rules passed thereunder.

ôôôó

### GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIAT66 FINANCE DEPARTMENT

#### Notification

Srinagar, the 19th of October, 2018.

SRO-478.66In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government on the recommendations of the Council

hereby makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely :óó

In rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely :66

- õ(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax hasóó
  - (a) received supplies on which the supplier has availed the benefit of notification SRO No. 443 Dated 23--10-2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, vide number G. S. R. 1321 (E), dated the 23rd October, 2017; or
  - (b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S.R. 1299(E), dated the 13th October, 2017, section 3, sub-section (i), vide number G.S. R. 1272 (E), dated the 13th October, 2017 or Notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S. R. 1299(E), dated the 13th October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.ö.
- 2. In rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely :óó
  - $\tilde{\text{o}}(10)$  The persons claiming refund of integrated tax paid on exports of goods or services should not haveóó
    - (a) received supplies on which the benefit of notification SRO No. 445 dated 23-10-2017 except

so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification SRO No. 443 dated 23-10-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, vide number G.S.R. 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide G. S. R. No. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, vide G. S. R. No. 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.ö.

This notification shall come into force with effect from the date of publication of corresponding notification under Central Goods and Services Tax Rules, 2017 in the Central Gazette.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government, Finance Department.