

Notification No 70/2017 – Central Tax, dated 21st Dec ‘17

Amendment in the CGST Rule, 2017.

The following amendments were made in the GST forms:

- a. Table 6 in **Form GSTR-1** relating to *‘Exports and deemed exports’* amended to include CGST and SGST taxes. These taxes would be charged in case of deemed exports. These columns were not part of the said table earlier as deemed exports were not notified and exports would always be liable to IGST only.
- b. Table 7 in **Form RFD-01** is amended to include the phrase *“Supplier of deemed export supplies”* as one of the grounds for the refund claim. Earlier provisions under the law enabled only the recipient of the deemed export to apply for the refund. Subsequently, the supplier is also enabled to apply for the refund. Hence such amendment effected.
- c. Statement 1A included in the **Form RFD-01** which is in respect of ITC accumulated due to inverted tax structure. This statement is to capture the invoice-wise details of the inputs and the outward supplies.
- d. Statement 5B included in the **Form RFD-01** which is in respect of refund on account of deemed exports. This statement is to capture the deemed export invoice details including the tax paid on the deemed export.
- e. Declaration under rule 89(2)(g) in **Form RFD-01** amended to include the declaration in respect of the supplier of the deemed export.
- f. The amendments referred to in (b) to (e) above, are carried out in the manual refund application **Form RFD-01A** also.

There were a number of amendments that were brought about in the refund/export/deemed export related provisions since implementation of GST. Some of them being

- a. Deemed exports being notified.
- b. Refund of taxes to the supplier of deemed exports also.
- c. Refund application being allowed to be filed manually.

The above amendments required changes to be made in the refund forms, which has now been carried out vide this notification. This will enable the assesses to file the refund applications, whenever made available for filing, either manually or electronically. Presently, assesses are not able to file refunds in case of inverted rate structure, deemed exports and SEZ supplies.