

The
Kolkata Gazette
सत्यमेव जयते



Extraordinary
Published by Authority

ASVINA 20]

FRIDAY, OCTOBER 12, 2018

[SAKA 1940

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1506-F.T.

Howrah, the 12th day of October, 2018.

No. 54/2018-State Tax

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely: –

- (1) These rules may be called the West Bengal Goods and Services Tax (Twelfth Amendment) Rules, 2018.
(2) They shall be deemed to have come into force with effect from the 9th October, 2018.
- In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be *substituted*, namely: –

"(4B)Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

- received supplies on which the supplier has availed the benefit of this Department notification No. 1874-F.T. [40/2017-State Tax (Rate)] dated the 23rd October, 2017, published in the Kolkata Gazette, Extraordinary, Part I or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E), dated the 23rd October, 2017; or
- availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, 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, Section 3, Sub-section (i), *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."

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be *substituted*, namely: –

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

- (a) received supplies on which the benefit of this Department notification No. 1853-F.T. (48/2017-*State Tax*), dated the 18th October, 2017, published in the Kolkata Gazette, Extraordinary, Part I except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or this Department notification No. 1874-F.T.[40/2017-*State Tax (Rate)*] dated the 23rd October, 2017, published in the Kolkata Gazette, Extraordinary, Part I or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *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, 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, Section 3, Sub-section (i), *vide* number G.S.R 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."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal