



# TAMIL NADU GOVERNMENT GAZETTE

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## Part III—Section 1(a)

**General statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O.Ms No. 141, Commercial Taxes and Registration (B1), 17th October 2017, புரட்டாசி 31, ஹெவிளம்பி,  
திருவள்ளூர் ஆண்டு-2048.]

**No. SRO A-46(e-1)/2017.**

In exercise of the powers conferred by Section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Tamil Nadu Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules),-

(i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,-

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) In the principal rules, with effect from the 29<sup>th</sup> day of June, 2017, after rule 96, the following rule shall be inserted, namely:-

“96A. **Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.-**

(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with interest specified under sub-section (1) of Section 50 within a period of -



(b) for “**Statement-4**”, the following Statement shall be substituted, namely:-

**“Statement-4 [rule 89(2)(d) and 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											.”

Dr. C. CHANDRAMOULI,  
Additional Chief Secretary to Government (FAC).