

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 22/2017-State Tax
Dated the 18th August, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No. (GHN-70)/GSTR-2017(7)-TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Gujarat Goods and Services Tax (Fifth Amendment) Rules, 2017.
 - (2) Save as otherwise provided, they shall be deemed to come into force from 17th day of August, 2017.
2. In the Gujarat Goods and Services Tax Rules, 2017,
- (i) in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;
 - (ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted;
 - (iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:
Provided that any extension of the time limit notified by the Commissioner in the Board shall be deemed to be notified by the Commissioner.”;
 - (iv) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted;
 - (v) in rule 87,-
 - (a) in sub-rule (2), the following shall be inserted, namely:-

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

- (b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

- (vi) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:-

“103. Qualification and appointment of members of the Authority for Advance Ruling.- The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

- (vii) in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

- (viii) With effect from the 22nd June, 2017for “FORM GST REG-13”, the following Form shall be substituted, namely:-

“Form GST REG-13

[See Rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/
Embassies /others**

State /UT –

District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory	

	(Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>	
2.	Country				
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date		
3.	Notification details	Notification No.	Date		
4.	Address of the entity in State				
	Building No./Flat No.		Floor No.		
	Name of the Premises/Building		Road/Street		
	City/Town/Village		District		
	Block/Taluka				
	Latitude		Longitude		
	State		PIN Code		
	Contact Information				
	Email Address		Telephone number		
	Fax Number		Mobile Number		
	7.	Details of Authorized Signatory, if applicable			
Particulars		First Name	Middle Name	Last name	
Name					
Photo					
Name of Father					
Date of Birth		DD/MM/YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email address		
Telephone No.					
Designation /Status			Director Identification		

			Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	<input type="text"/>
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>			

Place: (Signature)

Date:

Or

Name of Authorized Person:

(Signature)

Place:
Date:

Name of Proper Officer:
Designation:
Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/
Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(ix) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,-

- (i) in item (a), for the word, figures and brackets “and 140 (6)”, the figures, brackets and word “, 140 (6) and 140 (7)” shall be substituted;
- (ii) in item (b), -
 - (a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140(7)” shall be inserted;
 - (b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;
 - (c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

By order and in the name of the Governor of Gujarat,

Samir Joshi
Under Secretary to Government