S.O-60-Dated 31st JULY, 2017-- In exercise of the powers conferred by section 164 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amend the Jharkhand Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Jharkhand Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall be deemed to be effective from 27th July, 2017.

2. In the Jharkhand Goods and Services Tax Rules, 2017,
   (i) in rule 24, with effect from 22nd July, 2017, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted;

(ii) for rule 34, the following shall be substituted, namely:-

“34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified
by the Board under section 14 of the Customs Act, 1962 for the date of
time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services
shall be the applicable rate of exchange determined as per the generally
accepted accounting principles for the date of time of supply of such
services in terms of section 13 of the Act.”;

(iii) in rule 46, for the third proviso, the following proviso shall be substituted, namely:-

“Provided also that in the case of the export of goods or services, the
invoice shall carry an endorsement “SUPPLY MEANT FOR
EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR
AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED
TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR
SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND
OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF
INTEGRATED TAX”, as the case may be, and shall, in lieu of the details
specified in clause (e), contain the following details, namely,-

(i) name and address of the recipient;
(ii) address of delivery; and
(iii) name of the country of destination;”;

(iv) in rule 61, with effect from 1st July, 2017, for sub-rule (5), the following
sub-rules shall be substituted, namely:-

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section
37 and in FORM GSTR-2 under section 38 has been extended and the circumstances
so warrant, the Commissioner may, by notification, specify that return shall be
furnished in FORM GSTR-3B electronically through the common portal, either
directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in FORM GSTR-3B has been furnished, after the
due date for furnishing of details in FORM GSTR-2—

(a) Part A of the return in FORM GSTR-3 shall be electronically
generated on the basis of information furnished through FORM
GSTR-1, FORM GSTR-2 and based on other liabilities of preceding
tax periods and PART B of the said return shall be electronically
generated on the basis of the return in FORM GSTR-3B furnished in
respect of the tax period;

(b) the registered person shall modify Part B of the return in FORM
GSTR-3 based on the discrepancies, if any, between the return in
FORM GSTR-3B and the return in FORM GSTR-3 and discharge his
tax and other liabilities, if any;
(c) where the amount of input tax credit in FORM GSTR-3 exceeds
the amount of input tax credit in terms of FORM GSTR-3B, the
additional amount shall be credited to the electronic credit ledger of the
registered person.”;

(v) in rule 83, with effect from 1st July 2017, in sub-rule (3), in the second
proviso, for the word “sub-section”, the word “sub-rule” shall be substituted;

(vi) in rule 89, with effect from 1st July 2017, in sub-rule (4), in clause (E), for
the word “sub-section”, the word “clause” shall be substituted;

(vii) in FORM GST TRAN-1, with effect from 1st July 2017, in Sl. No. 7, in
Table (a), for the heading of column (2), the heading “HSN as applicable” shall
be substituted;

(viii) in FORM GST TRAN-2, with effect from 1st July 2017, in Sl. No. 4 and
5, in the Table, for the heading of column (1), the heading “HSN as applicable”
shall be substituted.

Note:- The principal rules were published in the Jharkhand Gazette of India, Extraordinary, Section 164,

(File No.Va Kar/GST/07/2017)
By the Order of the Governor of Jharkhand,

K.K.Khandelwal,
Principal Secretary-cum- Commissioner,