

NO. FA 3-57-2017-1-V-(100).— BHOPAL, THE 7TH SEPTEMBER 2017

www.govtpressmp.nic.in 485] No. FA 3-57-2017-1-V-(100). 7 2017—'4ß 16, 1939 Bhopal, the 7th September 2017 In exercise of the powers conferred by section 164 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) and in supersession of this department's notification N . A-3-57/2017/1/V(97) dated 30.08.2017, the State Government, hereby makes the following rules further to amend the Madhya Pradesh Goods and Services Tax Rules, 2017, namely:- AMENDMENTS 1. The amendments made by - (i) serial no. 2, 3,4,5,6,7,8,11,12 and 13 shall be deemed to have come into force with effect from 1.07.2017 969 970 7 2017 (ii) serial no. 9,10 and 14 shall come into force from such date as the State Government may, by notification in Official Gazette, appoint. . Amendment in rule 119.- in rule 119, - (a) in the heading after the words "stocks held by a", the words "principal and job- worker or" shall be inserted; (b) after the words "the provisions of", the words and figures "section 141 or" shall be inserted; 3. Substitution of rule 122.- for rule 122, the following rule shall be substituted, namely:- "122. Constitution of the Authority.- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017." •, Substitution of rule 123.- for rule 123, the following rule shall be substituted, namely:- "123. Constitution of the Standing Committee and Screening Committee.- The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017." •, 5. Substitution of rule 124.-for rule 124, the following rule shall be substituted, namely:- "124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017." , 6. Substitution of rule 125.- for rule 125, the following rule shall be substituted, namely:- "125. Secretary to the Authority.- The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017." 7 2017 970 (1) 7. Substitution of rule 126.- for rule 126, the following rule shall be substituted, namely:- "126. Power to determine the methodology and procedure.- The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017." • 8. Substitution of rule 137.- for rule 137, the following rule shall be substituted, namely:- "137. Tenure of Authority.- The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017 . Substitution of rule 138.- The existing rule 138 of the said rules shall be substituted by following, namely :- "138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees— in relation to a supply; or for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-OI, electronically, on the common portal. (2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in FORM GST EWB-OI electronically on the common portal after furnishing information in Part B of FORM GST EWB-OI. (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-OI on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-OI: Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees: Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-OI on the common portal in the manner specified in this rule: 970 (2) 7 2017 Provided also that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM

GST EWB-OI. Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods. Explanation 2.—The information in Part A of FORM GST EWB-OI shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel. (4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (E N) shall be made available to the supplier, the recipient and the transporter on the common portal. (5) Any transporter transferring goods from one conveyance to another. in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-OI: Provided that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill. (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 may be generated by him on the said common portal prior to the movement of goods. () Where the consignor or the consignee has not generated FORM GST EWB-OI in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate FORM GST EWB-OI on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods. () The information furnished in Part A of FORM GST EWB-OI shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in FORM GST R-1: Provided that when the information has been furnished by an unregistered supplier in FORM GST EWB-OI, he shall be informed electronically, if the mobile number or the e-mail is available. 7 2017 970 (3) (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill: Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B. (1) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said table : Sr no. (1) 1. 2 Table Distance (2) Upto 100 km For every 100 km or part thereof thereafter Validity period (3) One day One additional day Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein: Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-OI. Explanation.—For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours. (1) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill. (2) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details. (3) The e-way bill generated under this rule or under rule 138 of the Central Goods and Services Tax rules of any other State shall be valid in the State. (14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated (a) where the goods being transported are specified in Annexure; 970 (4) 7 2017 (b) where the goods are being transported by a non-motorised conveyance; (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and in respect of movement of such goods and within such areas in a state and for (d) values not exceeding such amount as the commissioner of state tax, in consultation with the Chief Commissioner of central tax goods, may notify. Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS. S (1) 1. 2. 5. 8. 9. 1. 1. 1 Chapter or

Heading or Sub-heading or Tariff item (2 0102 0103 0104 0105 0106 0201 0202 0203 0204 0205 0206 0207 0208 0209 ANNEXURE (See rule 138 (14)) Description of Goods (3) Live asses, mules and hinnies Live bovine animals Live swine Live shee and goats Live poultry, that is to say, fowls of the species Gallus' domesticus, ducks, geese, turkeys and inea fowls. Other live animal such as Mammals, Birds, Insects Meat of bovine animals, fresh and chilled. Meat of bovine animals frozen [other than frozen and put up in unit container] Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container] Meat of shee or oats, fresh, chilled or frozen other than frozen and utu in unit containerl Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and putu in unit container] Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and utu in unit container Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and utu in unit container] Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] 7 2017 970 (5) 1 18 20 21 22. 2.3. 24. 25. 26. 27. 29. 30. 31. 3 3 3. 3 3 0209 omo 3 0301 0302 0304 0306 0307 0308 0401 0403 0406 0407 0409 0501 0506 0507 90 6 0701 0702 0703 0704 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%] Live fish. Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled. Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled, Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excludin Ultra Hi Tem erature (UHT) milk Curd; Lassi; Butter milk Chena or paneer, other than put up in unit containers and bearing a re •stered brand name; Birds' eggs, in shell, fresh, reserved or cooked Natural honey, other than put up in unit container and bearing a registered brand name Human hair, unworked, whether or not washed or scoured; waste of human hair All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these roducts All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. Semen including frozen semen Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage Potatoes, fresh or chilled. Tomatoes, fresh or chilled. Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. 970 (6) 4. 4 4. 45. 46. 48 49 51 52. 5. 5 6. 61. 62. 0705 0706 0707 0708 0709 0801 0801 0802 0803 0804 0805 0806 0807 0808 0809 0810 9 0901 0902 0909 7 2017 Lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.), fresh or chilled. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. Cucumbers and gherkins, fresh or chilled. Le minous vegetables, shelcd or unshelcd, fresh or chilled. Other vegetables, fresh or chilled. Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. Dried leguminous vegetables, shelled,whether or not skinned or s lit. Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sa o ith. Coconuts, fresh or dried, whether or not shelled or eeled Brazil nuts, fresh, whether or not shelcd or eeled Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Coryius* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, fresh, whether or not shelled or eeled Bananas, including lantains, fresh or dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*, *Citrus latifolia*), fresh. Grapes, fresh Melons (includin watermelons) and apaws (apayas), fresh. Ap les, pears and quinces, fresh. Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus *vaccinium*, Kiwi fruit, Durians, Persimmons, Pomeganates,

Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh. Peel of citrus fruit or melons (including watermelons), fresh. All goods of seed quality Coffee beans, not roasted Unprocessed green leaves of tea Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] 970 (7) 63 64 65 66 67 68 69 70. 71. 72. 73. 74. 75. 77. 78. 86 0910 11 10 0910 30 10 1002 1003 1004 1005 1006 1007 1008 12 1201 1202 1204 1205 1206 1207 1209 7 2017 Fresh ginger, other than in processed form Fresh turmeric, other than in processed form Wheat and meslin [other than those put up in unit container and bearing a registered brand name] Rye [other than those put up in unit container and bearing a registered brand name] Barley [other than those put up in unit container and bearing a registered brand name] Oats [other than those put up in unit container and bearing a registered brand name] Maize (corn) [other than those put up in unit container and bearing a registered brand name] Rice [other than those put up in unit container and bearing a registered brand name] Grain sorghum [other than those put up in unit container and bearing a registered brand name] Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name] Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name]. Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name] Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name] Cereal grains hulled Flour, of potatoes [other than those put up in unit container and bearing a registered brand name] Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 IO 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mungo flour, etc. [other than those put up in unit container and bearing a registered brand name] All goods of seed quality Soya beans, whether or not broken, of seed quality. Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality. Linseed, whether or not broken, of seed quality. Rapeseed or colza seeds, whether or not broken, of seed quality. Sunflower seeds, whether or not broken, of seed quality. Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (*Carthamus tinctorius*) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. Seeds, fruit and spores, of a kind used for sowing. 970 (8) 87 88 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100 12 13 16 11 11 11 11 1. 1404 90 40 1701 or 1702 1904 1905 1905 2201 2201 2202 90 90 2302, 2304, 2305, 2306, 2308, 2309 2835 3002 3006 3304 3825 3926 4014 4401 4402 4802 / 4907 4817 / 4907 48 / 4907 7 2017 Hoof cones, fresh. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled. Cereal straw and husks, Unprepared, whether or not chopped, ground, pressed or in the form of pellets Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. Lac and Shellac Betel leaves Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki Paad Bread (branded or otherwise), except izza bread Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container Non-alcoholic Toddy, Neera including date and palm neera Tender coconut water other than put up in unit container and bearing a registered brand name Aquatic including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake Salt, all types Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 Human Blood and its components All types of contraceptives All goods and organic manure [other than put up in unit containers and bearing a registered brand name] Kajal other than kankhal encil sticks], Kumkum, Bindi, Sindur, Alta Municipal waste, sewage sludge, clinical waste Plastic ban-lies Condoms and contraceptives Firewood or fuel wood Wood charcoal (including shell or nut charcoal), whether or not agglomerated Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government Postal items, like envelope, Post card etc., sold by Government Rupee notes when sold to the Reserve Bank of India 970 (9) 11 . 11 . 11 12 . 12 . 12 . 12 . 13 131. 133. 13 . 4907 4902 4903 5001 5002 5003 5102 5103 52 52 5303 5305 63 6703 6912 00 40 8201 8445 8446 8802 60 00 8803 9021 9603 9609 9610 00 00 9803 Any chapter 7 2017 Cheques, loose or in

book form Printed books, including Braille books Newspapers, journals and periodicals, whether or not illustrated or containing advertisin material Children's icture, drawin or colouring books Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and lobes, printed Silkworm la in , cocoon Raw silk Silk waste Wool, not carded or combed Fine or coarse animal hair, not carded or combed Waste of wool or of fine or coarse animal hair Gandhi To i Khadi yarn Jute fibres, raw or rocessed but not s un Coconut, coir fibre Indian National Fla Human hair, dressed, thinned, bleached or otherwise worked Earthen ot and clay lamps Glass bangles (except those made from precious metals) Agricultural im lements manually o erated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools ofa kind used ina •culture, horticulture or forestry. Amber charkha Handloom [weaving machinery] Spacecraft (including satellites) and suborbital and spacecraft launch vehicles Parts of goods of heading 8801 Hearing aids Indigenous handmade musical instruments Muddhas made of sarkanda and hoolbahari 'hadoo Slate encils and chalk sticks Slates Passenger ba gage Puja samagri namely,- (i) (ii) (iii) (iv) (v) (vi) (vii) Rudraksha. rudraksha mala, tulsikanthi mala, (mixture of cowdung, desi ghee, milk and curd); Sacred thread (commonly known as yagnopavit); Wooden khadau; Panchamrit, Vibhuti sold by religious institutions, Unbranded honey Wick for diya. panchgavya 970 (10) 14 . 14 . 15 . 15 . 15 . 7 2017 (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika Liquefied petroleum gas for supply to household and non domestic cxcm ted cate Ur NDEC customers Kerosene oil sold under PDS Postal ba a e trans 01tedb De artment of Posts Natural or cultured pearls and precious qr semi-precious stones; precious metals and metals clad with precious metal (Chapter 71 Jewellery, goldsmiths' and silversmiths' wares and other articles Cha ter 71) Currenc Used ersonal and household effects Coral, unworked (0508 and worked coral (9601 10. Insertion of new rule.- After the rule 138, so substituted and before the existing rule 13 , the following new rules shall be inserted, namely:- " " 38A. Documents and devices to be carried by a person-in-charge of a c nveyance.-(1) The person in charge of a conveyance shall carry— (a) the invoice or bill of •supply or delivery challan, as the case may be; and a copy of the e-way bill or the e-way bill number, either physically or mapped (b) to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner. () A registered person may obtain an Invoice Reference Number from the common p rtal by uploading, on the said portal, a tax invoice issued by him in FORM GST NV-I, a d produce the same for verification by the proper officer in lieu of the tax invoice and such n mber shall be valid for a period of thirty days from the date of uploading. (3 Where the registered person uploads the invoice under sub-rule (2), the information in P rt A of FORM GST EWB-OI shall be auto-populated by the common portal on the basis 0 (4 u co m (5 so co 13 the information furnished in FORM GST mv-l. The Commissioner may, by notification, require a class of transporters to obtain a que Radio Frequency Identification Device and get the said device embedded on to the veyance and map the e-way biil to the Radio Frequency Identification Device prior to the vement of goods. Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances warrant, the Commissioner may, by notification, require the person-in-charge of veyance to carry the following documents instead of the e-way bill- (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan, where the goods are transported for reasons other than by way of supply. B. Verification of documents and conveyances.-(1) The Commissioner or an officer em owered by him in this behalf may authorise the proper officer to intercept any conveyance to erify the e-way bill or the e-way bill number in physical form for all inter-State and intra- Sta e movement of goods. (2) The Commissioner shall get Radio Frequency Identitication Device readers installed at laces where the verification of movement of goods is required to be carried out and v fication of movement of vehicles shall be done through such device readers where the e- wa bill has been mapped with the said device. (3) The physical verification of conveyances shall be carried out by Vhe proper officer as aut orised by the Commissioner or an officer empowered by him in this behalf: Provided that on receipt of specific information on evasion of tax, physical ve • cation of a specific conveyance can also be carried out by any officer after obtaining nec ssary approval of the Commissioner or an officer authorised by him in this behalf. 7 2017 970 (11) 38C. Inspection and verification of goods.-(1) A summary report of every inspection f goods in transit shall be recorded online by the proper officer in Part A of FORM ST EWB-03 within twenty four hours of inspection and the final report in Part B of ORM GST EWB-03 shall be recorded within three days of such

inspection. () Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be required again in the State, unless a specific information relating to evasion of tax is made available subsequently. 18D. Facility for uploading information regarding detention of vehicle.- Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal."; 1. Substitution of Form GST ENR-OI,- the existing FORM GST ENR-OI appended to the said rules shall be substituted by the following, namely :- "Form GST ENR-OI [See Rule 58(1)] Application for Enrolment under section 35 (2) [only for un-registered persons] 1. 2

3. Name of the State (a) Legal name (b) Trade Name, if any (c) PAN (d) Aadhaar (applicable in case of proprietorship concerns only) Type of enrolment (i) Warehouse or Depot (ii) Godown (iv) Cold Storage (ii) 4.(i) (iii) 5. (a) Transport services Constitution of Business (Please Select the Appropriate) proprietorship or HUF Company Particulars of Principal Place of Business Address Building No. or Flat No. (ii) Partnership (iv) Others Floor No. 970 (12) / Name of the Premises or Building City or Town or Locality or District State Longitude 7 2017 Road or Street Taluka or Block PIN Code Longitude (b) E M (c) 6

7. Contact Information (the email address and mobile number be used for authentication) Mail Address Mobile Number Nature of premises Telephone STD Own Leased Rented Fax Consent STD Shared Others (specify) Details of additional place of business —Add for additional place(s) of business, if any(Fill. up.. the same information as in item 5 [(a), (b), and (c)] Consent behalf of the holder of Aadhaar number based on Aadhaar number provided in the or give consent to "Goods and Services Tax Network" to obtain 'any details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository", only for the purpose of authentication. 8. List of documents uploaded (Identity and address proof) 9. Verification 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. Place. Date. Office Use: mention no. Signature Name of Authorised Signatory Date- "FORM-GST-RFD-OI [See rule 89(1)] Application for Refund (applicable for casual or non-resident taxable person, tax deductor, registered person and other registered taxable person) 7 2017 12. Substitution of FORM GST RFD-OI.- The existing form GST RFD-OI appended to the said rules shall be substituted the following, namely :- 1. 970 (13) tax collector. un- 2. 3. 4. 5. 6

7. GSTIN / Temporary 11) Legal Name Trade Name, if Address Tax period (if applicable) Amount of Refund Claimed (Rs.) Grounds of refund claim (select from drop down) From <Year><Month> To <Year><Month> Act Central tax State / UT tax (a) (b) (c) (d) Tax Interest Penalty Fees Others ' Total Excess balance in Electronic Cash Ledger Exports of services- with payment of tax Exports of goods / services- without payment of tax (accumulated ITC) On account of order Sr. No. Type of order Order no. Order date Order Issuing Payment reference if no., 970 (14) 8. 9. 7 2017 Assessment Provisional assessment Appeal other Any order (specify) Authority any (iii) (iv) Details of Bank account (e) (f) (i) (k) Name of bank ITC accumulated due to inverted tax structure [Clause (ii) of first proviso to section 54(3)] On account of supplies made to SEZ unit/ SEZ developer (with payment of tax) On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) Recipient of deemed export Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment) Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS) Excess payment of tax, if any Any other (specify) Address of IFSC branch Type account Yes of Account No. No Whether Self-Declaration filed by Applicant u/s 54(4), if applicable 7 2017 DECLARATION [second proviso to section 970 (15) I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed. Signature Name - Designation / Status DECLARATION [section I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies. Signature Name — Designation / Status DECLARATION [rule I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim. Signature Name — Designation / Status DECLARATION [rule (For recipients of deemed export) I

hereby declare that the refund has been claimed only for those invoices which have been 970 (16) 7 2017 reported in statement of inward supplies filed in Form GSTR-2 for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. Signature Name — 1 Designation / Status DECLARATION I rule -, solemnly affirm (Applicant) having GSTIN/ temporary Id - and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, claimed in the refund application, the or any other amount for the period from---to---, incidence of such tax and interest has not been passed on to any other person. Signature Name — Designation / Status (TWs Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.) IO. Verification I/ We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/ We declare that no refund on this account has been received by me/us earlier. Place Date Signature of Authorised Signatory (Name) Designation/ Status 7 2017 Annexure-1 Statement -1 [rule 89(5)] Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 970 (17) removal of inverted tax supply of goods Tax payable on such inverted tax supply of goods 2 Adjusted total turnover 3 Net input tax credit 4 Statement- 2 [rule 89(2)(c)] Refund Type: Exports of services with payment of tax (Amount in Rs.) Maximum refund amount to be claimed [(1 x 4 + 3) - 2] 5 (Amount in Rs.) Integrated tax Integrated tax Net involved in Integrated involved in debit note, if credit note, if tax Sr. No. Re Ex Sr. No. 1 Re T su se Invoice details Integrated tax BRC/ FIRC No. 2 Refund Type: Date 3 Value 4 Taxable value 5 Amt. 6 No. 7 Date 8 9 Statement- 3 [rule 89(2)(b) and 89(2)(c)] Port without payment of Tax-Accumulated ITC any 10 (Amount in Rs.) Shipping bill/ Bill of export/ EGM Details (6+9 - IO) 11 BRC/ FIRC No. Invoice details Date 3 Value 4 Goods/ Services 5 Port code 6 No. 7 Date RefNo. Date 8 9 10 No. 11 Date 12 Statement- 3A [rule 89(4)] Refund Type: Export without payment of tax (accumulated ITC) — calculation of refund amount (Amount in Rs.) over of zero rated supply of goods and services Net input tax credit 2 Adjusted total turnover 3 Refund amount (10+3) 4 970 (18) Refund Type: 7 2017 Statement 4 [rule 89(2)(d) and 89(2)(e)] Supplies to SEZ or SEZ developer On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax) (Amount in Rs.) GSTIN 0 recipient 1 Invoice details Shipping bill/ Bill of export/ Endorsed invoice by SEZ Integrated Tax No. 2 Date 3 Value 4 No. 5 Date 6 Taxable Value 7 Amt. 8 Integrated tax involved in debit note, if any 9 Integrated tax involved in credit note, IO Net Integrated tax 11 Statement 5 [rule and Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax) (Amount in Rs.) Sr. No. 2 Invoice details Date 3 Goods/ Services Shipping bill/ Bill of export/ Endorsed Value 4 5 invoice no. No. 6 7 Statement-5A [rule 89(4)] Refund Type: On account of supplies made to SEZ unit or SEZ developer without payment of tax (accumulated ITC) — calculation of refund amount Over of zero rated supply of goods and services 1 Net input tax credit 2 Adjusted Total turnover 3 (Amount in Rs.) Refund amount 4 7 2017 Statement-6 [rule Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa) Order Details (issued in pursuance of Section 77 (1) and (2), if any: Order No: Order Date: (Amount in Rs.) 970 (19) GSTIN/ Details of invoices covering transaction considered as intra — State / UIN Name (in case B2C) No. inter-State transaction earlier Transaction which were held inter State / intra-State supply subsequently Integrated Central State/ Cess place of Invoice details Date Value taxable Integrated Central State/ Cess place of tax 6 tax UT tax 8 Supply 1 2 3 4 Value 5 9 tax 11 tax 13 Supply 15 12 Cess 7 14 Statement 7 [rule 89(2)(k)] [Refund Type: Excess payment of tax, if any in case of Last Return filed. (Amount in Rs.) Tax period Annexure-2 ARN of return 2 Date of 3 Tax Payable Central State/ Integrated Tax 4 Tax 5 6 This is to certify that in respect of the refund amounting to Rs. <<>> (in words) claimed - (Applicant's Name) GSTIN/ Temporary ID ----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on examination of the Books of Accounts, and other relevant records and Returns particulars obtained/ furnished by the applicant. Signature of the Chartered Accountant/ Cost Accountant: e: Membership Number: 970 (20) 7 2017 Note- This Certificate is not required to be furnished by the applicant, claiming refund under clause () or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act. Instructions — 1. Terms used: (b) EGM: (c) GSTIN: (d) IGST: (e) ITC: (f) POS: (g) SEZ: (h) Temporary ID: (i) UIN: From registered person to unregistered person Export General Manifest Goods and Services Tax Identification Number Integrated goods and services tax Input tax credit Place of Supply (Respective

State) Special Economic Zone Temporary Identification -Blumber Unique Identity Number 2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application

4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application. 6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application. 7. Declaration shall be filed in cases wherever required. 8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-I and will include ITC on input services also for the purpose of Statement-3A and 5A. 9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period. 10. For the purpose of Statement-I, refund claim will be based on supplies reported in GSTR-1 and GSTR-7 2017 970 (21) I. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods. 11. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value. 12. Details of export made without payment of tax shall be reported in Statement-3. 13. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4). 14. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4)."; 13 Amendment in FORM GST TRAN-2.- In form GST TRAN-2 appended to said rules,- (a) in Serial No. 4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to have been substituted; (b) in Serial No. 5, for the words "credit on", the words "credit of" shall be substituted and shall be deemed to have been substituted. 14 Addition of new Forms , - After the existing Form GST CPD-02 appended to the said rules, the following new Forms shall be added, namely :- A.2 A.3 A.4 A.5 A.6 A.7 A.8 "Form GST EWB-OI (See Rule 138) E-Way Bill GSTIN of Recipient Place of Delivery Invoice or Challan Number Invoice or Challan Date Value of Goods HSN Code Reason for Transportation Transport Document Number PART-B B. Vehicle Number 970 (22) Notes: 7 2017 1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year

2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number

3. Place of Delivery shall indicate the PIN Code of place of delivery

4. Reason for Transportation shall be chosen from one of the following: Code 1 2 3 4 5 6 7 8 9 0
Description Supply Export or Import Job Work SKD or CKD Recipient not known Line Sales Sales Return Exhibition or fairs For own use Others FORM GST EWB-02 (See Rule 138) Consolidated E-Way Bill Number of E-Way Bills E-Way Bill Number 7 2017 FORM GST EWB-03 (See Rule 13C) Verification Report made by the Officer Place of inspection Time of inspection Vehicle Number E way Bill Number Invoice or Challan or Bill Date Invoice or Challan or Bill Number Name of person in-charge of vehicle Description of goods Declared quantity of goods Declared value of goods Brief description of the discrepancy whether goods were detained? If not, date and time of release of vehicle Actual quantity of goods Actual value of the Goods Tax payable Integrated tax Central tax State or UT tax Cess Percentage payable Integrated tax Central tax State or UT tax Cess Details of Notice Date Number Summary of findings 970 (23) 970 (24) 1 Det GS Leg Tra Ad Seri Dat GS 7 2017 FORM GST EWB-04 (See Rule 138D) Report of detention E-Way Bill Number Approximate Location of detention Period of detention Name of Officer in- (if known) charge Date Time FORM GST mv - 1 (See rule 138A) Generation of Invoice Reference Number Name of Supplier Invoice Number, if any Invoice Number of Invoice Details of Recipient (Billed to) or UIN, if Date: Details of Consignee (Shipped to) available Name Address State (name and code) Type of supply — to B supply to C supply attracts Reverse Charge attracts TDS port Supplies made to SEZ deemed export GSTIN of operator GSTIN of TDS Authority Sr. No. Description of Goods Freight Insurance HS Qty. Unit Price unit) Total Discount, if any Value 7 2017 Taxable

Central tax e value Rate Amt. State or UT tax Rate Amt. Integrated tax Rate Am t. te 970 (25) Cess mt
Packing a d Forwarding Charges etc. Total Total Invoice Va ue (In figure) Total Invoice Va ue (In Words)
Signature Name of the Signatory Designation or Status". By order and in the name of the Governor of
Madhya Pradesh, ARUN PARMAR, Dy. secy.

