

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 14th November, 2017

No. S.O.87/PGSTR/2017/R.89/2017.-In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Punjab Goods and Services Tax Rules, 2017 read with notification No. S.O.86/P.A.5/2017/S.147/2017, dated 14th day of November, 2017, published in the Gazette of Government of Punjab, Extraordinary, Part III, dated the 21st day of November, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to notify the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

Serial Number	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.