

2	समझी गई निर्यात पूर्तियों के प्राप्तिकर्ता द्वारा वचनबंध कि ऐसी पूर्तियों पर कोई इनपुट कर प्रत्यय का लाभ उसके द्वारा नहीं लिया गया है।
3	समझी गई निर्यात पूर्तियों के प्राप्तिकर्ता द्वारा वचनबंध कि वह ऐसी पूर्तियों की बाबत प्रतिदाय का दावा नहीं करेगा और पूर्तिकर्ता प्रतिदाय का दावा कर सकेगा।

[फा. सं. 349/58/2017-जीएसटी (पी.टी.)]

गुंजन कुमार वर्मा, अवर सचिव

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF EXCISE AND CUSTOMS)****NOTIFICATION**

New Delhi, the 18th October, 2017

No. 49/2017-Central Tax

G.S.R. 1306(E).—In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Central Goods and Services Tax Rules, 2017 read with notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1305(E), dated the 18th October, 2017, the Central Government hereby notifies 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

Sl. No.	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.

[F. No. 349/58/2017-GST (Pt.)]

GUNJAN KUMAR VERMA, Under Secy.

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