



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
जीएसटी भवन, पत्तन क्षेत्र, विशाखपट्टणम
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ISO 15700
CERTIFIED



TRADE NOTICE NO. 01/2018
Date 05.01.2018

Sub:- GST- CBEC's Notifications , Circulars & Orders issued - Reg.

Attention of the Trade & Industry is invited to the Notifications and Circulars issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017.

2. Brief details of the Notifications & Circulars issued are as under:

a. Notifications issued under CGST ACT, 2017

(Available at <http://www.cbec.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>)

S. No.	Notification No. & Date	Subject
1	71/2017-Central Tax ,dt. 29-12-2017	Extends the due dates for quarterly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of upto Rs.1.5 crore.
2	72/2017-Central Tax ,dt. 29-12-2017	Extends the due dates for monthly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of more than Rs.1.5 crores.
3	73/2017-Central Tax ,dt. 29-12-2017	Waives the late fee payable for failure to furnish the return in FORM GSTR-4
4	74/2017-Central Tax ,dt. 29-12-2017	Notifies the date from which E-Way Bill Rules shall come into force
5	75/2017-Central Tax ,dt. 29-12-2017	CGST (Fourteenth Amendment) Rules,2017
6	01/2018-Central Tax ,dt. 01-01-2018	Central Tax seeks to further amend notification No. 8/2017 - Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.

b. GST Circulars issued:

(Available at <http://www.cbec.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017>)

S. No.	Notification No. & Date	Subject
1	27/01/2018-GST,dt. 04-01-2018	Clarification regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.

3. The contents of this Trade Notice may be brought to the notice of all concerned.


(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/36/2017-GST Cell)

To

The Trade (as per the Distribution List)

Copy to:

1. The Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate **with a direction to give wide publicity.**
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.

प्रति DESPATCHED

दिनांक Dated: 8.1.18 AB
द्वारा By Speed/Ord./R.P.Ad 1710
(15+3)