



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
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ISO 15700
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TRADE NOTICE NO. 03/2018

Date 08.02.2018

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	02/2018-Central Tax ,dt. 20-01-2018	Seeks to extend the last date for filing FORM GSTR-3B for December, 2017 till 22.01.2018
2	03/2018-Central Tax ,dt. 23-01-2018	First Amendment 2018, to CGST Rules
3	04/2018-Central Tax ,dt. 23-01-2018	Reduction of late fee in case of delayed filing of FORM GSTR-1
4	05/2018-Central Tax ,dt. 23-01-2018	Reduction of late fee in case of delayed filing of FORM GSTR-5
5	06/2018-Central Tax ,dt. 23-01-2018	Reduction of late fee in case of delayed filing of FORM GSTR-5A
6	07/2018-Central Tax ,dt. 23-01-2018	Reduction of late fee in case of delayed filing of FORM GSTR-6

7	08/2018-Central Tax ,dt. 23-01-2018	Extension of date for filing the return in FORM GSTR-6
8	09/2018-Central Tax ,dt. 23-01-2018	Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website
9	10/2018-Central Tax ,dt. 23-01-2018	Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund
10	11/2018-Central Tax ,dt. 02-02-2018	Seeks to postpone the coming into force of the e-way bill rules

b. Notifications issued under IGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	01/2018-Integrated Tax,dt. 23-01-2018	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund

c. Central Tax Rate Notifications issued under CGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	01/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018
2	02/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018
3	03/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).
4	04/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
5	05/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Central tax
6	06/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-CGST (Rate).
7	07/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.2/2017-CGST (Rate).

8	08/2018-Central Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-CGST (Rate)
9	09/2018-Central Tax (Rate) ,dt. 25-01-2018	Seeks to amend Notification No.45/2017-Central (Rate)

d. Integrated Tax Rate Notifications issued under IGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	01/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 8/2017-Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.
2	02/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 9/2017-Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018
3	03/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to amend notification No. 10/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).
4	04/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa
5	05/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to exempt Central Government's share of Profit Petroleum from Integrated tax
6	06/2018-Integrated Tax (Rate) ,dt. 25-01-2018	Seeks to exempt royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007
7	07/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-IGST (Rate)
8	08/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.2/2017-IGST (Rate)

9	09/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.1/2017-IGST (Rate)
10	10/2018-Integrated Tax (Rate) ,dt. 25-01-2018	seeks to amend Notification No.47/2017-IGST (Rate)

e. CGST Circulars issued

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

S. No.	Circular No. & Date	Subject
1	28/2018 dt. 08-01-2018	Clarifications regarding GST on College Hostel Mess Fees
2	29/2018 dt. 25-01-2018	GST dated 25.01.2018 seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.
3	30/2018 dt. 25-01-2018	GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 .

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


(बि हरेराम B.HARERAM) 9/2/2018

प्रधान आयुक्त Principal Commissioner

{Issued from file C.No.V/30/36/2017-(PF-1) 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.

प्रबिंदु DESPATCHED

दिनांक Dated : 9.2.18 