



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम
GST Building, Port Area, Visakhapatnam-530035
Phone/Fax: 0891-2853168 Email id:: spgstcell-gstvskp@gov.in

ISO 15700
CERTIFIED



व्यापारीक सूचना संख्या TRADE NOTICE NO 06 /2020

Date 20. 04.2020

Sub : - GST – CBIC’s Circular/Notification/Order issued – Reg.

विषय :- जीएसटी - सीबीआईसी का परिपत्र / अधिसूचना / आदेश जारी किया गया

Attention of the Trade & Industry is invited to the Circular/Notification/Order issued by Central Board of Indirect Tax & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017 and Integrated Goods & Services Act, 2017.

व्यापार और उद्योग का ध्यान केंद्रीय माल और सेवा कर अधिनियम, 2017 और एकीकृत माल और सेवा कर अधिनियम, 2017 के तहत केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार द्वारा जारी परिपत्र / अधिसूचना / आदेश के लिए आमंत्रित किया जाता है।

2. Brief details of the Notification/Circular/Order issued under CGST/IGST ACT, 2017 are as under:

सीजीएसटी / आईजीएसटी अधिनियम, 2017 के तहत जारी अधिसूचना / परिपत्र / आदेश का संक्षिप्त विवरण इस प्रकार है

a. Notification issued under CGST ACT, 2017

सीजीएसटी अधिनियम, 2017 के तहत अधिसूचना जारी

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

Sl. No.	Notification No. and date	Subject
1	09/2020-Central Tax , dt. 16-03-2020	Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C
2	10/2020-Central Tax , dt. 21-03-2020	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
3	11/2020-Central Tax , dt. 21-03-2020	Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016
4	12/2020-Central Tax , dt. 21-03-2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)

5	13/2020-Central Tax , dt. 21-03-2020	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
6	14/2020-Central Tax , dt. 21-03-2020	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020
7	15/2020-Central Tax , dt. 23-03-2020	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.
8	16/2020-Central Tax , dt. 23-03-2020	Seeks to make third amendment (2020) to CGST Rules.
9	17/2020-Central Tax , dt. 23-03-2020	Seeks to specify the class of persons who shall be exempted from aadhar authentication.
10	18/2020-Central Tax , dt. 23-03-2020	Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration.
11	19/2020-Central Tax , dt. 23-03-2020	Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.
12	20/2020-Central Tax ,dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October,2019 and November, 2019 to February, 2020 .
13	21/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020
14	22/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.
15	23/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020.

16	24/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March,2020.
17	25/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.
18	26/2020-Central Tax , dt. 23-03-2020	Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July,2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020
19	27/2020-Central Tax , dt. 23-03-2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.
20	28/2020-Central Tax , dt. 23-03-2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April,2020 to September, 2020.
21	29/2020-Central Tax , dt. 23-03-2020	Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020
22	30/2020-Central Tax , dt. 03-04-2020	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
23	31/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
24	32/2020-Central Tax , dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
25	33/2020-Central Tax , dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
26	34/2020-Central Tax , dt. 03-04-2020	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
27	35/2020-Central Tax , dt. 03-04-2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.

28	36/2020-Central Tax , dt. 03-04-2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
----	---	---

b. Rate Notification issued under CGST ACT, 2017

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

Sl. No.	Notification No. and date	Subject
1	02/2020-Central Tax (Rate) ,dt. 26-03-2020	Seeks to amend Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
2	03/2020-Central Tax (Rate) ,dt. 25-03-2020	Seeks to amend notification No. 1/2017-Central Tax (Rate) to prescribe change in CGST rate of goods.

c. Notification issued under IGST ACT, 2017

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

Sl. No.	Notification No. and date	Subject
1	02/2020-Integrated Tax,dt. 26-02-2020	Seeks to amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services to the location of the recipient.
2	03/2020-Integrated Tax,dt. 08-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.

d. Rate Notification issued under IGST ACT, 2017

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

Sl. No.	Notification No. and date	Subject
1	02/2020-Integrated Tax (Rate) ,dt. 26-03-2020	Seeks to amend Notification No. 8/2017-Integrated Tax (Rate) dt. 28.06.2017 reducing IGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC.
2	03/2020-Integrated Tax (Rate) ,dt. 25-03-2020	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate) to prescribe change in UTGST rate of goods

e. Circulars issued under CGST ACT, 2017

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

Sl. No.	Circular No. & Date	Subject
1	132/2/2020 Date 18.03.2020	To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.
2	133/03/2020 Date 23.03.2020	Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules

3	134/04/2020 Date 23.03.2020	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
4	135/05/2020 Date 31.03.2020	Circular on Clarification on refund related issues - Reg
5	136/06/2020 Date 03.04.2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg
6	137/07/2020 Date 13.04.2020	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued – Reg.

3. The contents of this Trade Notice may be brought to the notice of all concerned.
इस व्यापारीक सूचना की सामग्री को सभी संबंधितों के ध्यान में लाया जा सकता है।



(S. FAHEEM AHMED एस. फहीम अहमद)

Principal Commissioner प्रधान आयुक्त

{Issued from file C. No. V/30/01/2020-GST Cell}

सेवा में To,
The Trade (as per the Distribution List)

प्रतिलिपि Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
केंद्रीय कर के अपर आयुक्त, विशाखापत्तनम सीजीएसटी आयुक्तालय, विशाखापत्तनम
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.
विशाखापत्तनम सीजीएसटी आयुक्तालय के तहत सभी JDC / JAC को व्यापक प्रचार देने के लिए एक निर्देश के साथ
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.
आयुक्तालय की वेबसाइट पर व्यापारीक सूचना अपलोड करने के लिए अधीक्षक (प्रणाली), विशाखापत्तनम CGST आयुक्तालय, विशाखापत्तनम।