



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
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ISO 15700
CERTIFIED



TRADE NOTICE NO 16/2019

Date 01.10.2019

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

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.

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

a. Notification issued under CGST ACT, 2017

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

Sl. No.	Notification No. and date	Subject
1	42/2019-Central Tax ,dt. 24-09-2019	Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force.
2	43/2019-Central Tax ,dt. 30-09-2019	Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.

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	14/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 1/2017- Central Tax (Rate) dated 28.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
2	15/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
3	16/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 3/2017- Central Tax (Rate) dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP, and other changes.
4	17/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 26/2018- Central Tax (Rate) dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.

5	18/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
6	19/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to exempt supply of goods for specified projects under FAO.
7	20/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.
8	21/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019.
9	22/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
10	23/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
11	24/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
12	25/2019-Central Tax (Rate) ,dt. 30-09-2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST Act, 2017.

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. & Date	Subject
1	04/2019- Integrated Tax, dt. 30-09-2019	Seeks to notify the place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019.

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. & Date	Subject
1	14/2019- Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 1/2017- Integrated Tax dated 28.6.2017 so as to specify effective IGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
2	15/2019- Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 2/2017- Integrated Tax (Rate) dated 28.6.2017 to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
3	16/2019- Integrated Tax (Rate) ,dt. 30-09-2019	Seeks to amend notification No 3/2017- Integrated Tax (Rate) dated 28.6.2017 so as to extend concessional IGST rates to specified projects under HELP/OALP, and other changes.

4	17/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No 27/2018- Integrated Tax (Rate) dated 31.12.2018 so as to exempt IGST on supplies of silver and platinum by nominated agencies to registered persons.
5	18/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to exempt supply of goods for specified projects under FAO.
6	19/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.
7	20/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No. 09/2017- Integrated Tax (Rate) so as exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019.
8	21/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
9	22/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No. 04/2018 - Integrated Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
10	23/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to amend notification No. 07/2019 - Integrated Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
11	24/2019- Integrated Tax (Rate) ,dt. 30-09- 2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 20(i) of IGST Act read with Section 7(2) of CGST Act.

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

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(S. FAHEEM AHMED)
Principal Commissioner

{Issued from file C. No. V/30/01/2019-GST Cell}

|| Attested ||

To,
The Trade (as per the Distribution List)

एस. नरसिम्हा रेड्डी / S. NARASIMHA REDDY
अपर आयुक्त / Addl. Commissioner
विशाखापट्टणम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
आंध्र प्रदेश, विशाखापट्टणम, भारत
विशाखापट्टणम / Visakhapatnam-35

Copy to:

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