



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
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ISO 15700
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TRADE NOTICE NO 17/2019

Date 14. 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 | 44/2019-Central Tax ,dt. 09-10-2019 | Seeks to prescribe the due date for furnishing of return in FORM GSTR-3B for the months of October, 2019 to March, 2020. |
| 2 | 45/2019-Central Tax ,dt. 09-10-2019 | Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the quarters from October, 2019 to March, 2020. |
| 3 | 46/2019-Central Tax ,dt. 09-10-2019 | Seeks to prescribe the due date for furnishing of return in FORM GSTR-1 for registered persons having aggregate turnover more than 1.5 crore rupees for the months of October, 2019 to March, 2020. |
| 4 | 47/2019-Central Tax ,dt. 09-10-2019 | Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date. |
| 5 | 48/2019-Central Tax ,dt. 09-10-2019 | Seeks to amend notification No. 41/2019 – Central Tax, dated the 31st August, 2019. |
| 6 | 49/2019-Central Tax ,dt. 09-10-2019 | Seeks to carry out changes in the CGST Rules, 2017. |

b. Circular issued under CGST ACT, 2017

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

| Sl No. | Circular No. and date | Subject |
|--------|-----------------------|---------|
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|----|-----------------------------|--|
| 1 | 110/2019, Dt. 03.10.2019 | Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category. |
| 2 | 111/2019, Dt. 03.10.2019 | Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum. |
| 3 | 112/2019 Dt. 03.10.2019 | Seeks to withdraw Circular No. 105/24/2019-GST dated 28.06.2019. |
| 4 | 113/2019, Dt. 11.10.2019 | Clarification regarding GST rates & classification (goods) Circular-reg. |
| 5 | 114/2019, Dt. 11.10.2019 | Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both. |
| 6 | 115/2019, Dt. 11.10.2019 | Clarification on issue of GST on Airport levies. |
| 7 | 116/2019, Dt. 11.10.2019 | Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors. |
| 8 | 117/2019, Dt. 11.10.2019 | Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India. |
| 9 | 118/2019, Dt. 11.10.2019 | Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry. |
| 10 | 119/2019, Dt. 11.10.2019 | Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997. |
| 11 | 120/2019, Dt. 11.10.2019 | Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi). |
| 12 | 121/2019, Dt. 11.10.2019 | Clarification related to supply of grant of alcoholic liquor license. |

c. Compensation Cess (Rate) Notifications issued under CGST ACT, 2017
(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/compensation-cess-rate-2017>)

| Sl No. | Circular No. and date | Subject |
|--------|---|--|
| 1 | 02/2019- Compensation Cess (Rate),dt. 30-09-2019 | Seeks to amend notification No. 1/2017-Compensation Cess (Rate), dated 28.6.2017 on the recommendations of the GST Council in its 37th meeting dated 20.09.2019. |
| 2 | 03/2019- Compensation Cess (Rate),dt. 30-09-2019 | Seeks to disallow the refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco substitutes. |

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


(S. FAHEEM AHMED)
Principal Commissioner

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

To,
The Trade (as per the Distribution List)

Copy to:

1. The Additional 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.