



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  
CERTIFIED



**TRADE NOTICE NO 18/2019**

**Date | 4. 11.2019**

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-notfis-2017>)

Sl. No.	Notification No. and date	Subject
1	50/2019-Central Tax ,dt. 24.10.2019	Seeks to extend the last date for filing of FORM GST CMP-08 for the quarter July-September 2019 by four days from 18.10.2019 till 22.10.2019
2	51/2019-Central Tax ,dt. 31.10.2019	Seeks to amend notification no. 2/2017- Central Tax in order to notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh

**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
1	122/2019, Dt. 05.11.2019	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.
2	123/2019 Dt. 11.11.2019	Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

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.