



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 19/2019**

**Date . 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-notfns-2017>)

Sl. No.	Notification No. and date	Subject
1	52/2019-Central Tax , dt. 14-11-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019
2	53/2019-Central Tax , dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019
3	54/2019-Central Tax , dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
4	55/2019-Central Tax , dt. 14-11-2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019
5	56/2019-Central Tax , dt. 14-11-2019	Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. [Primarily related to Simplification of the Annual Return / Reconciliation Statement]

**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	124/2019 Dt. 18.11.2019	Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019.

2	125/2019 Dt. 18.11.2019	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
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c. Removal of difficulty order issued under CGST ACT, 2017  
(Available at <http://www.cbic.gov.in/htdocs-cbec/est/cgst-clrc-idx-2017>)

Sl No.	Order No. and date	Subject
1	Order No.8/2019 - Central Tax Dt. 14.11.2019	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31st December, 2019 and for FY 2018-19 till 31st March, 2020

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.