



**TRADE NOTICE NO. 49/2017**  
**Dated: 06.10.2017**

Sub:- CBEC Notifications, CGST Circular/Order and Corrigendum issued  
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Attention of the Trade & Industry is invited to the following Notifications, circular/order and corrigendum issued by the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India under the Central Goods and Services Act, 2017, Integrated Goods and Services Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017.

2. Brief details of the Notifications/CGST Circular/Order and Corrigendum issued are as under:

**CGST Act, 2017 (Non-Rate Notifications):-**

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

S. No.	Notification No. & Date	Subject
1.	36/2017-Central Tax dated 29-09-2017	Seeks to further amend the CGST Rules, 2017
2.	37/2017-Central Tax dated 04-10-2017	Seeks to extend the facility of LUT to all exporters.

**CGST Act, 2017 (Rate Notifications):-**

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

3.	27/2017-Central Tax (Rate) dated 22-09-2017	Seeks to amend Notification No.1/2017-CT(R) dated 28-06-2017 to reduce CGST rates on certain specified goods
4.	28/2017-Central Tax (Rate) dated 22-09-2017	Seeks to amend notification no. 2/2017-CT(Rate) dated 28-06-2017 to give effect to GST Council decisions regarding GST Exemptions.
5.	29/2017-Central Tax (Rate) dated 22-09-2017	Seeks to amend notification no. 5/2017-CT(Rate) dated 28-06-2017 to give effect to GST Council decisions regarding restriction of refund on corduroy fabrics.
6.	30/2017-Central Tax (Rate) dated 29-09-2017	Seeks to amend notification no. 12/2017-CT(Rate) dated 28-06-2017 to exempt supply

**IGST Act, 2017 (Rate Notifications):-**

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

7.	24/2017-Integrated Tax (Rate) dated 21-09-2017	Seeks to amend notification No. 08/2017-IT(R) to reduce CGST rate on specified supplies of Works Contract Service.
8.	25/2017-Integrated Tax (Rate) dated 21-09-2017	Seeks to amend notification No. 09/2017-IT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017
9.	26/2017-Integrated Tax (Rate) dated 21-09-2017	Exempt certain inter-state supplies by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd (NPCIL)
10.	27/2017-Integrated Tax (Rate) dated 22-09-2017	Seeks to amend notification no. 1/2017-IT(Rate) dated 28-06-2017 to give effect to GST Council decisions regarding GST rates.
11.	28/2017-Integrated Tax (Rate) dated 22-09-2017	Seeks to amend notification no. 2/2017-IT(Rate) dated 28-06-2017 to give effect to GST Council decisions regarding GST Exemptions.
12.	29/2017-Integrated Tax (Rate) dated 22-09-2017	Seeks to amend notification no. 5/2017-IT(Rate) dated 28-06-2017 to give effect to GST Council decisions regarding restriction of refund on corduroy fabrics.
13.	30/2017-Integrated Tax (Rate) dated 22-09-2017	Seeks to exempt Skimmed milk powder, or concentrated milk.
14.	31/2017-Integrated Tax (Rate) dated 29-09-2017	Seeks to amend notification no. 9/2017-IT(Rate) dated 28-06-2017 to exempt supply of services associated with transit cargo to Nepal and Bhutan.

**GST (Compensation to States) Act, 2017(Rate Notifications):-**

(Available at <http://www.cbec.gov.in/htdocs-cbec/gst/compensation-cess-rate-2017>)

S. No.	Notification No. & Date	Subject
15.	5/2017-Compensation Cess(Rate) dated 11-09-2017	Seeks to amend Notification No.1/2017-CC(R) dated 28-06-2017 to reduce the rates of compensation cess on various motor vehicles.

**CGST Circular/Order issued:**

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

S. No.	Circular/Order No. & Date	Subject
16.	Cir.No.08/08/2017-GST dated 04.10.2017	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports.

**Corrigendum to Notification No.13/2017-CT(R). dated 28-06-2017:**

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

S. No.	Corrigendum No. & Date	Subject
18.	Corrigendum dated 25-09-2017	Corrigendum to Notification No.13/2017-CT(Rate) dated 28-06-2017 for the categories of services on which tax will be payable under reverse charge mechanism under CGST Act

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

  
(बि हरेराम B.HARERAM) 28/06/2017

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/36/2017- GST Cell)

To

The Trade (as per the Distribution List)

Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate.
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.