



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
वस्तु एवं सेवाकर भवन, पत्तन क्षेत्र, विशाखपट्टणम
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ISO 15700
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TRADE NOTICE NO. 50/2017

Dated: 23.10.2017

Sub:- CBEC Notifications, Circulars and Orders issued - Reg.

Attention of the Trade & Industry is invited to the following Notifications, Circulars and orders 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, Union Territory Goods and Services Tax Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017.

2. Brief details of the Notifications and Order and 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.	38/2017-Central Tax dated 13-10-2017	Seeks to amend Notification No. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of "handicrafts goods"
2.	39/2017-Central Tax dated 13-10-2017	Seeks to cross-empower State Tax officers for processing and grant of refund
3.	40/2017-Central Tax dated 13-10-2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores
4.	41/2017-Central Tax dated 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-4
5.	42/2017-Central Tax dated 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-5A
6.	43/2017-Central Tax dated 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-6
7.	44/2017-Central Tax dated 13-10-2017	Seeks to extend the time limit for submission of FORM GST ITC-01
8.	45/2017-Central Tax dated 13-10-2017	Seeks to amend the CGST Rules, 2017

9.	10/2017-Central Tax dated 13-10-2017	Central Tax.
10.	47/2017-Central Tax dated 18-10-2017	Seeks to amend the CGST Rules, 2017
11.	48/2017-Central Tax dated 18-10-2017	Seeks to notify certain supplies of goods as deemed exports under section 147 of the CGST Act, 2017
12.	49/2017-Central Tax dated 18-10-2017	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017

CGST Act, 2017 (Rate Notifications):-

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

1.	31/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend Notification No. 11/2017-CT(Rate) dated 28-06-2017
2.	32/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend Notification No. 12/2017-CT(R) dated 28-06-2017
3.	33/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend Notification No. 13/2017-CT(R) dated 28-06-2017 regarding services provided by Overseeing Committee members to RBI under RCM
4.	34/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend Notification No. 1/2017-Central Tax (Rate) 28-06-2017
5.	35/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 2/2017-Central Tax (Rate) dated 28-06-2017
6.	36/2017-Central Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 4/2017-Central Tax (Rate) dated 28-06-2017
7.	37/2017-Central Tax (Rate) dated 13-10-2017	Seeks to prescribe Central Tax rate on the leasing of Motor vehicles.
8.	38/2017-Central Tax (Rate) dated 13-10-2017	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2017
9.	39/2017-Central Tax (Rate) dated 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government

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

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

S. No.	Notification No. & Date	Subject
1.	09/2017-Integrated Tax dated 13-10-2017	Seeks to amend Notification No. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of "handicrafts goods" -
2.	10/2017-Integrated Tax dated 13-10-2017	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)

1.	32/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018
2.	33/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 9/2017-IT(R) dated 28-06-2017
3.	34/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 10/2017-IT(R) dated 28-06-2017 regarding services provided by Overseeing Committee members to RBI under RCM
4.	35/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 1/2017-Integrated Tax (Rate) dated 28-06-2017
5.	36/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate) dated 28-06-2017
6.	37/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 4/2017-Integrated Tax (Rate) dated 28-06-2017
7.	38/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to prescribe Integrated Tax rate on the leasing of Motor vehicles
8.	39/2017-Integrated Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 8/2017-Integrated Tax (Rate) dated 28-06-2017
9.	40/2017-Integrated Tax (Rate) dated 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government

UTGST Act, 2017 (Non-Rate Notifications):-

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

S. No.	Notification No. & Date	Subject
1.	16/2017-Union territory Tax dated 13-10-2017	Seeks to amend notification No. 2/2017-Union Territory Tax dated 27-06-2017

UTGST Act, 2017 (Rate Notifications):-

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

1.	31/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 11/2017-UTT(R) dated 28-06-2017
2.	32/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 12/2017-UTT(R) dated 28-06-2007
3.	33/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 13/2017-UTT(R) dated 28-06-2017 regarding services provided by Overseeing Committee members to RBI under RCM.
4.	34/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 1/2017-UTT(R) dated 28-06-2017

5.	Tax (Rate) dated 13-10-2017	Seeks to amend notification UTT(R) dated 28-06-2017
6.	36/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to amend notification No. 4/2017-UTT(R) dated 28-06-2017
7.	37/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to prescribe Union Territory Tax rate on the leasing of motor vehicles
8.	38/2017-Union Territory Tax (Rate) dated 13-10-2017	Seeks to exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 31.03.2017
9.	39/2017-Union Territory Tax (Rate) dated 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government

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
1.	6/2017-Compensation Cess (Rate) dated 13-10-2017	Seeks to amend notification No. 2/2017-Compensation Cess (Rate) regarding reduction in cess rates for leasing of motor vehicles purchased and leased prior to 01.07.2017
2.	7/2017-Compensation Cess(Rate) dated 13-10-2017	Seeks to prescribe compensation cess rate on the leasing of Motor vehicles

GST Circulars issued:

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

S. No.	Circular No. & Date	Subject
1.	No.9/9/2017- GST dated 18-10-2017	Authorized officer for enrollment of Goods and Services Tax Practitioner
2.	No.10/10/2017-GST dated 18-10-2017	Clarification on movement of goods on approval basis

CGST (Removal of Difficulties) Order, 2017 issued:

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

S. No.	Order No. & Date	Subject
		Difficulties in implementing

UTGST (Removal of Difficulties) Order, 2017 issued:

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

S. No.	Order No. & Date	Subject
1.	Order-01/2017-Union Territory Tax dated 13-10-2017	To remove difficulties in implementing provisions of composition scheme

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


(बि हरेराम B.HARERAM) 23/10/2017

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 / Joint 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.