



TRADE NOTICE NO. 51/2017

Dated: 26.10.2017

Sub:- CBEC Notifications and Circular issued - Reg.

Attention of the Trade & Industry is invited to the following Notifications and Circular 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 Union Territory Goods and Services Tax Act, 2017.

2. Brief details of the Notifications and Circular and issued are as under:

CGST Act, 2017 (Non-Rate Notification):-

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

1.	50/2017-Central Tax dated 24-10-2017	Seeks to waive late fee payable for delayed filing of FORM GSTR-3B for Aug & Sep, 2017
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CGST Act, 2017 (Rate Notification):-

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

1.	40/2017-Central Tax (Rate) dated 23-10-2017	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions
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IGST Act, 2017 (Rate Notification):-

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

1.	41/2017-Integrated Tax (Rate) dated 23-10-2017	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions
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UTGST Act, 2017 (Rate Notification):-

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

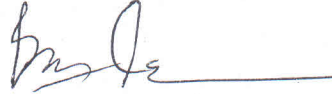
1.	40/2017-Union Territory Tax (Rate) dated 23-10-2017	Seeks to prescribe Union Territory tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions
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GST Circular issued:

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

S. No.	Circular No. & Date	Subject
1.	Circular No 11/11/2017- GST dated 20-10-2017	Clarification on taxability of printing contracts

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



(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

[Issued from file C.No.V/30/36/2017 - GST Cell -(PF-1)]

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.