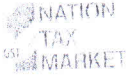




केन्द्रीय कर के प्रधान आयुक्त का कार्यालय  
Office of the Principal Commissioner of Central Tax  
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय  
Visakhapatnam Central GST Commissionerate  
वस्तु एवं सेवाकर भवन, पत्तन क्षेत्र, विशाखपट्टणम  
GST Bhavan, Port Area,  
Visakhapatnam-530035  
Phone/Fax: 0891-2562604  
Email id::supdt.gst-cexvskpl@gov.in



ISO 15700  
CERTIFIED



**TRADE NOTICE NO. 57/2017**

**Dated: 15.11.2017**

Sub:- GST - CBEC Notifications issued - Reg.

\*\*\*\*\*

Attention of the Trade & Industry is invited to the following Notifications issued by the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India under the Central Goods 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 Circulars issued are as under:

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

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

1.	41/2017-Central Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 1/2017-Central tax(rate) dated 28.06.2017 to give effect to GST Council decisions regarding GST rates.
2.	42/2017-Central Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 2/2017-Central tax(rate) dated 28.06.2017 to give effect to GST Council decisions regarding GST exemptions
3.	43/2017-Central Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 4/2017-Central tax(rate) dated 28.06.2017 to give effect to GST Council decision regarding reverse charge on raw cotton.
4.	44/2017-Central Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 5/2017-Central tax(rate) dated 28.06.2017 to give effect to GST Council decisions regarding restriction of ITC on certain fabrics.
5.	45/2017-Central Tax (Rate) dated 14-11-2017	Seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
6.	46/2017-Central Tax (Rate) dated 14-11-2017	Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on

7.	47/2017-Central Tax (Rate) dated 14-11-2017	<p>“handicraft goods” @ 2.5% and to substitute “Services provided” in item (vi) against SL.No. 3 in table.</p> <p>Seeks to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at SL. No. 11A &amp; 11B.</p>
----	---	---

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

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

1.	43/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 1/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST Council decisions regarding GST rates.
2.	44/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 2/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions
3.	45/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 4/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST Council decision regarding reverse charge on raw cotton.
4.	46/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification no. 5/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST Council decisions regarding restriction of ITC on certain fabrics.
5.	47/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to provide concessional GST rate of 3% on scientific and technical equipments supplied to public funded research institutions.
6.	48/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification No. 8/2017 IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on “handicraft goods” @ 5% and to substitute “Services provided” in item (vi) against SL.No. 3 in table.
7.	49/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification No. 9/2017 IT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at SL. No. 12A & 12B.
8.	50/2017-Integrated Tax (Rate) dated 14-11-2017	Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.

**UTGST Act, 2017 (Rate Notification):-**

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

1.	41/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification no. 1/2017-Union Territory tax(rate) dated 28.06.2017 to give
----	--	---

		effect to GST Council decisions regarding GST rates.
2.	42/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification no. 2/2017- Union Territory Tax(Rate) dated 28.06.2017 to give effect to GST Council decisions regarding GST exemptions
3.	43/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification no. 4/2017- Union Territory Tax(Rate) dated 28.06.2017 to give effect to GST Council decision regarding reverse charge on raw cotton.
4.	44/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification no. 5/2017- Union Territory Tax(Rate) dated 28.06.2017 to give effect to GST Council decisions regarding restriction of ITC on certain fabrics.
5.	45/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
6.	46/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification No. 11/2017-UTT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.
7.	47/2017-Union Territory Tax(Rate), dt.14-11-2017	Seeks to amend notification No. 12/2017-UTT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 11A & 11B.

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

  
 (बि हरेराम B.HARERAM) 15/11/2017  
 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 Commissioner / Joint Commissioner of Central Tax, Visakhapatnam  
Central GST Commissionerate.