

**TRADE NOTICE NO. 58/2017**

**Dated: 17.11.2017**

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

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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 Services Act, 2017 and Integrated Goods and Services Act, 2017.

2. Brief details of the Notifications, Circulars and Orders issued are as under:

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

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

S. No.	Notification No.& Date	Subject
1.	55/2017-Central Tax dated 15-11-2017	Seeks to further amend the CGST Rules, 2017 (Twelfth amendment)
2.	56/2017-Central Tax dated 15-11-2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018
3.	57/2017-Central Tax dated 15-11-2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore
4.	58/2017-Central Tax dated 15-11-2017	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores
5.	59/2017-Central Tax dated 15-11-2017	Seeks to extend the time limit for filing of FORM GSTR-4
6.	60/2017-Central Tax dated 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017
7.	61/2017-Central Tax dated 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017
8.	62/2017-Central Tax dated 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017
9.	63/2017-Central Tax dated 15-11-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04

10.	63/2017-Central Tax dated 15-11-2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards.
11.	65/2017-Central Tax dated 15-11-2017	Seeks to exempt supplies of services through an e-commerce platform from obtaining compulsory registration
12.	66/2017-Central Tax dated 15-11-2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods

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

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

1.	12/2017-Integrated Tax dated 15-11-2017	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017
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**GST Circulars/Orders issued:**

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

S. No.	Circular/Order No. & Date	Subject
1.	Circular No. 16/16/2017-GST dated 15-11-2017	Clarification regarding applicability of GST and availability of ITC in respect of certain services.
2.	Circular No. 17/17/2017-GST dated 15-11-2017	Manual filing and processing of refund claims in respect of zero-rated supplies.
3.	Order No.9/2017-GST dated 15-11-2017	Seeks to extend the due date for submitting FORM GST TRAN-1
4.	Order No.10/2017-GST dated 15-11-2017	Seeks to extend the due date for revision of FORM GST TRAN-1

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 Commissioner / Joint Commissioner of Central Tax, Visakhapatnam  
Central GST Commissionerate