



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
जीएसटी भवन, पत्तन क्षेत्र, विशाखपट्टणम
GST Bhavan, Port Area,
Visakhapatnam-530035
Phone/Fax: 0891-2853168
Email id::spgstcell-gstvskp@gov.in



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TRADE NOTICE NO. 08/2018

Date 03.04.2018

Sub:- GST- CBEC's Notifications , Circulars & Orders issued - Reg.

Attention of the Trade & Industry is invited to the Notifications and Circulars issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017.

2. Brief details of the Notifications & Circulars issued are as under:

a. Notifications issued under CGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	12/2018-Central Tax ,dt. 07-03-2018	Second Amendment (2018) to CGST Rules
2	13/2018-Central Tax ,dt. 07-03-2018	Rescinding notification No. 06/2018 - CT dated 23.01.2018
3	14/2018-Central Tax ,dt. 07-03-2018	Amending the CGST Rules, 2017(Third Amendment Rules, 2018)
4	15/2018-Central Tax ,dt. 07-03-2018	Notifies the date from which E-Way Bill Rules shall come into force
5	16/2018-Central Tax ,dt. 07-03-2018	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months of April to June, 2018
6	17/2018-Central Tax ,dt. 28-03-2018	Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore
7	18/2018-Central Tax ,dt. 28-03-2018	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores
8	19/2018-Central Tax ,dt. 28-03-2018	Extension of date for filing the return in FORM GSTR-6
9	20/2018-Central Tax ,dt. 28-03-2018	Extension of due date for filing of application for refund under section 55 by notified agencies

b. Central Tax Rate Notifications issued under CGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	10/2018-Central Tax (Rate) ,dt. 23-03-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.06.2018

c. Integrated Tax Rate Notifications issued under IGST ACT, 2017

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

S. No.	Notification No. & Date	Subject
1	11/2018-Integrated Tax (Rate) ,dt. 23-03-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.06.2018.

d. CGST Circulars issued

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

S. No.	Circular No. & Date	Subject
1	35/2018 dated 05.03.2018	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV
2	38/2018 dated 26.03.2018	Clarifications on issues related to Job Work

e. CGST Orders issued

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

S. No.	Circular No. & Date	Subject
1	Order-01/2018-GST dated 28.03.2018	Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017

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/30/05/2018- GST Cell}

To

The Trade (as per the Distribution List)

Copy to:

1. The Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
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