



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
जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम
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ISO 15700
CERTIFIED



TRADE NOTICE NO 09/2019

Date 03.07.2019

Sub : - GST – CBEC's Circular Notification/Order issued – Reg.

Attention of the Trade & Industry is invited to the Circular Notification/Order issued by Central Board of Indirect Tax & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017 and Integrated Goods & Services Act, 2017.

2. Brief details of the Notification Circular/Order issued under CGST/IGST ACT, 2017 are as under:

a. Notification issued under CGST ACT, 2017

(Available at <http://www.cbic.gov.in/hidocs-cbec/gst/central-tax-notfnis-2017/>)

Sl. No.	Notification No. and date	Subject
1	25/2019-Central Tax dt. 21-06-2019	Seeks to extend the date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.08.2019.
2	26/2019-Central Tax dt. 28-06-2019	Seeks to extend the due date of filing returns in FORM GSTR-7
3	27/2019-Central Tax dt. 28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July, 2019 to September, 2019.
4	28/2019-Central Tax dt. 28-06-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees for the months of July, 2019 to September, 2019.
5	29/2019-Central Tax dt. 28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-3B for the months of July, 2019 to September, 2019.
6	30/2019-Central Tax dt. 28-06-2019	Seeks to provide exemption from furnishing of Annual Return Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services ("OIDAR services").
7	31/2019-Central Tax dt. 28-06-2019	Seeks to carry out changes in the CGST Rules, 2017.
8	32/2019-Central Tax dt. 28-06-2019	Seeks to extend the due date for furnishing the declaration FORM GST ITC-04

b. Rate Notification issued under CGST ACT, 2017

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

Sl No.	Notification No. and date	Subject
1	11/2019-Central Tax (Rate) ,dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.

c. Rate Notification issued under IGST ACT, 2017

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

Sl. No.	Notification No. & Date	Subject
1	10/2019-Integrated Tax (Rate) ,dt. 29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
2	11/2019-Integrated Tax (Rate) ,dt. 29-06-2019	Seeks to exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist.

d. Circulars issued under CGST ACT, 2017

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

Sl. No.	Circular No. & Date	Subject
1	102/2019, 28-06-2019	Clarification regarding applicability of GST on additional / penal interest – reg.
2	103/2019, 28-06-2019	Clarification regarding determination of place of supply in certain cases – reg.
3	104/2019, 28-06-2019	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal – reg.
4	105/2019, 28-06-2019	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.
5	106/2019, 29-06-2019	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.

e. Removal of Difficulty Order issued under CGST ACT, 2017

(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/rod-cgst>)

Sl. No.	Order No. & Date	Subject
1	Order No. 6/2019 - Central Tax, 28-06-2019	Seeks to extend the due date for furnishing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C under section 44 of the Central Goods and Services Tax Act, 2017.

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



(Dr. D. K. SRINIVAS)
Principal Commissioner

{Issued from file C. No. V/30/01/2019-GST Cell}

To,
The Trade (as per the Distribution List)

Copy to:

1. The Additional 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), Viskhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's We bsite.