



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
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TRADE NOTICE NO. 15/2018

Date 05.08.2018

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 Indirect Tax & 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.cbic.gov.in/htdocs-cbec/gst/central-tax-notfnns-2017>)

S. No.	Notification No. & Date	Subject
1	22/2018-Central Tax ,dt. 14-05-2018	Seeks to waive the late fee for FORM GSTR-3B
2	23/2018-Central Tax ,dt. 18-05-2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of April, 2018
3	24/2018-Central Tax ,dt. 28-05-2018	seeks to notify NACIN as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017
4	25/2018-Central Tax ,dt. 31-05-2018	seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 till June, 2018
5	26/2018-Central Tax ,dt. 13-06-2018	Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017
6	27/2018-Central Tax ,dt. 13-06-2018	Seeks to specify goods which may be disposed off by the proper officer after its seizure
7	28/2018-Central Tax ,dt. 19-06-2018	Notification issued for amending the CGST Rules, 2017

b. Central Tax (Rate) Notifications

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

S. No.	Notification No. & Date	Subject
1	11/2018-Central Tax (Rate) ,dt. 28-05-2018	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)

c. Integrated Tax (Rate) Notifications

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

S. No.	Circular No. & Date	Subject
1	12/2018-Integrated Tax (Rate) ,dt. 28-05-2018	Seeks to amend notification No. 04/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM).

d. CGST Circulars issued

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

S. No.	Circular No. & Date	Subject
1	46/2018-GST dated 06.06.2018	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips -regarding
2	47/2018-GST dated 08-06-2018	Clarifications of certain issues under GST
3	48/2018-GST dated 14-06-2018	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers
4	49/2018-GST dated 14-06-2018	Seeks to modify Circular No. 41/15/2018-GST

e. IGST Circulars issued

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

S. No.	Circular No. & Date	Subject
1	3/1/2018-IGST dated 25.05.2018	Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse-reg

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


(बि हरेराम B.HARERAM) 5/7/2018

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.