



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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जीएसटी भवन, पत्तन क्षेत्र, विशाखपट्टणम

GST Bhavan, Port Area,
Visakhapatnam-530035

Phone/Fax: 0891-2853168

Email id::spgstcell-gstvskp@gov.in



TRADE NOTICE NO. 16/2018

Date 09.08.2018

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-notfns-2017/>)

S. No.	Notification No. & Date	Subject
1	29/2018-Central Tax ,dt. 06-07-2018	Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017
2	30/2018-Central Tax ,dt. 30-07-2018	Notification issued to extend the due date for filing of FORM GSTR-6.
3	31/2018-Central Tax ,dt. 06-08-2018	Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.

b. Central Tax (Rate) Notifications

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

S. No.	Notification No. & Date	Subject
1	12/2018-Central Tax (Rate) ,dt. 29-06-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018
2	13/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
3	14/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018
4	15/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).

5	16/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 14/2017- Central Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.
6	17/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017
7	18/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No. 01/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
8	19/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No. 02/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
9	20/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification No 05/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
10	21/2018-Central Tax (Rate) ,dt. 26-07-2018	Seeks to prescribe concessional CGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
11	22/2018-Central Tax (Rate) ,dt. 06-08-2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2019

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	13/2018-Integrated Tax (Rate) ,dt. 29-06-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2018.
2	14/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018
3	15/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
4	16/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
5	17/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend notification No. 11/2017- Integrated Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service
6	18/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to insert explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.
7	19/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 01/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
8	20/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 02/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018

9	21/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to amend Notification 05/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
10	22/2018-Integrated Tax (Rate) ,dt. 26-07-2018	Seeks to prescribe concessional IGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
11	23/2018-Integrated Tax (Rate) ,dt. 06-08-2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2019.

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	50/2018-GST dated 31.07.2018	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018 - reg
2	51/2018-GST dated 31.07.2018	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)

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.