



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
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TRADE NOTICE NO. 17/2018

Date 07.09.2018

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	32/2018-Central Tax ,dt. 10-08-2018	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 for the months from July, 2018 to March, 2019
2	33/2018-Central Tax ,dt. 10-08-2018	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the period from July, 2018 to March, 2019
3	34/2018-Central Tax ,dt. 10-08-2018	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019
4	35/2018-Central Tax ,dt. 21-08-2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of July, 2018
5	36/2018-Central Tax ,dt. 24-08-2018	Seeks to extend the due dates for filing FORM GSTR-3B for the months of July, 2018 and August, 2018
6	37/2018-Central Tax ,dt. 24-08-2018	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 for the months of July, 2018 and August, 2018
7	38/2018-Central Tax ,dt. 24-08-2018	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the quarter July, 2018 to September, 2018
8	39/2018-Central Tax ,dt. 04-09-2018	Seeks to make amendments (Eighth Amendment, 2018) to the CGST Rules, 2017
9	40/2018-Central Tax ,dt. 04-09-2018	Seeks to extend the time limit for making the declaration in FORM GST ITC-04

10	41/2018-Central Tax ,dt. 04-09-2018	Seeks to waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6
11	42/2018-Central Tax ,dt. 04-09-2018	Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers

b. CGST Circulars issued

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

S. No.	Circular No. & Date	Subject
1	52/2018-GST dated 09-08-2018	Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.
2	53/2018-GST dated 09-08-2018	Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products
3	54/2018-GST dated 09-08-2018	Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.
4	55/2018-GST dated 10-08-2018	Taxability of services provided by Industrial Training Institutes (ITI) .
5	56/2018-GST dated 24-08-2018	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
6	57/2018-GST dated 04-09-2018	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
7	58/2018-GST dated 04-09-2018	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.
8	59/2018-GST dated 04-09-2018	Clarification on refund related issues.
9	60/2018-GST dated 04-09-2018	Processing of refund applications filed by Canteen Stores Department (CSD).
10	61/2018-GST dated 04-09-2018	E-way bill in case of storing of goods in godown of transporter

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


 (बि हरेराम B.HARERAM) 7/9/2018
 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.