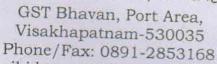


केन्द्रीय कर प्रधान आयुक्त का कार्यालय Office of the Principal Commissioner of Central Tax विशाखापत्तनम केन्द्रीय वस्तू एंव सेवाकर आयुक्तालय Visakhapatnam Central GST Commissionerate जीएसटी भवन, पत्तन क्षेत्र, विशाखपट्टणम

ISO 15700 CERTIFIED





Email id::spgstcell-gstvskp@gov.in

## TRADE NOTICE NO. 18/2018 Date | 2.09.2018

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

Attention of the Trade & Industry is invited to the Notifications 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 issued under CGST ACT, 2017 are as under: (Available at http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017)

| S.<br>No. | Notification No. & Date                | Subject   |
|-----------|--|---|
| 1         | 41/2018-Central Tax<br>,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   |
| 2         | 42/2018-Central Tax<br>,dt. 04-09-2018 | Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers   |
| 3         | 43/2018-Central Tax<br>,dt. 10-09-2018 | Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.   |
| 4         | 44/2018-Central Tax<br>,dt. 10-09-2018 | Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores.   |
| 5         | 45/2018-Central Tax<br>,dt. 10-09-2018 | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT]. |
| 6         | 46/2018-Central Tax<br>,dt. 10-09-2018 | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT]  |
| 7         |  | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT].             |

NATION

MARKET

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

Malen (बि हरेराम B.HARERAM) 1249 | 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.

 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.