



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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ISO 15700
CERTIFIED



TRADE NOTICE NO. 18/2018

Date 12.09.2018

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. No.	Notification No. & Date	Subject
1	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
2	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
3	43/2018-Central Tax ,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 ,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 ,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 ,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	47/2018-Central Tax ,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. 34/2018 - CT].

8	48/2018-Central Tax ,dt. 10-09-2018	Seeks to make amendments (Ninth Amendment, 2018) to the CGST Rules, 2017.
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3. The contents of this Trade Notice may be brought to the notice of all concerned.


(बि हरेराम B.HARERAM) 12/9/2018

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.