



केन्द्रीय कर के 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 19/2018

Date 11. 10.2018

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

Attention of the Trade & Industry is invited to the Notification 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 Notification issued under CGST ACT, 2017 are as under:

a. Notification issued under CGST ACT, 2017

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

Sl. No.	Notification No. & Date	Subject
1	49/2018-Central Tax ,dt. 13-09-2018	Notification amending the CGST Rules, 2017 (Tenth Amendment Rules, 2018)
2	50/2018-Central Tax ,dt. 13-09-2018	Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018
3	51/2018-Central Tax ,dt. 13-09-2018	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018
4	52/2018-Central Tax ,dt. 20-09-2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies
5	53/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018-Central Tax dated 04.09.2018.
6	54/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).

b. CGST Circulars issued

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

Sl. No.	Circular No. & Date	Subject
1	62/2018-GST dated 12-09-2018	Levy of GST on Priority Sector Lending Certificate
2	63/2018-GST dated 14-09-2018	Clarification regarding processing of refund claims filed by UIN entitles
3	64/2018-GST dated 14-09-2018	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018
4	65/2018-GST dated 14-09-2018	Guidelines for Deductions and Deposits of TDS by the DDO under GST
5	66/2018-GST dated 26-09-2018	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
6	67/2018-GST dated 28-09-2018	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018
7	68/2018-GST dated 05-10-2018	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017

c. CGST Order issued

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

Sl. No.	Circular No. & Date	Subject
1	Order 04/2018-GST date 17-09-2018	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

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 Additional 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.

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Visakhapatnam Central GST Commissionerate

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