



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
जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम
GST Building, Port Area, Visakhapatnam-530035
Phone/Fax: 0891-2853168 Email id.: spgstcell-gstvskp@gov.in

ISO 15700
CERTIFIED



TRADE NOTICE NO 01/2019

Date: 01.01.2019

Sub : - GST – CBEC’s Circular/Notification/Order issued – Reg.

Attention of the Trade & Industry is invited to the Circular/Notification/Order issued by Central Board of Indirect Tax & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017 and Integrated Goods & Services Act, 2017.

2. Brief details of the Notification/Circular/Order issued under CGST/IGST 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. and date	Subject
1	67/2018-Central Tax , dt. 31-12-2018	Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.
2	68/2018-Central Tax , dt. 31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
3	69/2018-Central Tax ,dt. 31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
4	70/2018-Central Tax , dt.31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
5	71/2018-Central Tax , dt.31-12-2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
6	72/2018-Central Tax , dt.31-12-2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
7	73/2018-Central Tax , dt.31-12-2018	Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.
8	74/2018-Central Tax , dt.31-12-2018	Fourteenth amendment to the CGST Rules, 2017 .
9	75/2018-Central Tax , dt. 31-12-2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.

10	76/2018-Central Tax , dt. 31-12-2018	Seeks to specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.
11	77/2018-Central Tax , dt.31-12-2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.
12	78/2018-Central Tax , dt.31-12-2018	Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.
13	79/2018-Central Tax , dt.31-12-2018	Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017.

b. Rate Notification issued under CGST ACT, 2017

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

Sl No.	Notification No. and date	Subject
1	24/2018-Central Tax (Rate) , dt. 31-12-2018	Seeks to further amend notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.
2	25/2018-Central Tax (Rate) , dt. 31-12-2018	Seeks to further amend notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
3	26/2018-Central Tax (Rate) , dt. 31-12-2018	seeks to exempt central tax on supply of gold by nominated agencies to registered persons.
4	27/2018-Central Tax (Rate) , dt. 31-12-2018	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 31st meeting held on 22.12.2018.
5	28/2018-Central Tax (Rate) , dt. 31-12-2018	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 31st meeting held on 22.12.2018.
6	29/2018-Central Tax (Rate) , dt. 31-12-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
7	30/2018-Central Tax (Rate) , dt. 31-12-2018	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.

c. Notification issued under IGST ACT, 2017

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

Sl. No.	Notification No. and date	Subject
1	04/2018-Integrated Tax, dt. 31-12-2018	Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.

d. Rate Notification issued under IGST ACT, 2017

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

Sl. No.	Notification No. & Date	Subject
1	25/2018-Integrated Tax (Rate), dt. 31-12-2018	Seeks to further amend notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.
2	26/2018-Integrated Tax (Rate), dt. 31-12-2018	Seeks to further amend notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
3	27/2018-Integrated Tax (Rate), dt. 31-12-2018	seeks to exempt integrated tax on supply of gold by nominated agencies to registered persons.
4	28/2018-Integrated Tax (Rate), dt. 31-12-2018	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 31st meeting held on 22.12.2018.
5	29/2018-Integrated Tax (Rate), dt. 31-12-2018	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 31st meeting held on 22.12.2018.
6	30/2018-Integrated Tax (Rate), dt. 31-12-2018	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
7	31/2018-Integrated Tax (Rate), dt. 31-12-2018	seeks to insert explanation in an item in notification No. 8/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.

e. Circulars issued under CGST ACT, 2017

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

Sl. No.	Circular No. & Date	Subject
1	75/2018, 27-12-2018	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture
2	76/2018, 31-12-2018	Clarification on certain issues (sale by government departments to unregistered person; levibility of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST
3	77/2018, 31-12-2018	Denial of composition option by tax authorities and effective date thereof
4	78/2018, 31-12-2018	Clarification on export of services under GST
5	79/2018, 31-12-2018	Clarification on refund related issues

6	80/2018, 31-12-2018	Clarification regarding GST rates & classification (goods)
7	81/2018, 31-12-2018	seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
8	82/2019, 01-01-2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
9	83/2019, 01-01-2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
10	84/2019, 01-01-2019	Clarification on issue of classification of service of printing of pictures covered under 998386.
11	85/2019, 01-01-2019	Clarification on GST rate applicable on supply of food and beverage services by educational institution.
12	86/2019, 01-01-2019	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
13	87/2019, 02-01-2019	Central Goods and Services Tax (Amendment) Act, 2018- Clarification regarding section 140(1) of the CGST Act, 2017

f. Order issued under CGST ACT, 2017

(Available at <http://http://http://www.cbic.gov.in/htdocs-cbec/gst/rod>)

Sl. No.	Order No. & Date	Subject
1	Order No. 1/2018 - Central Tax, 11-12-2018	Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
2	Order No. 2/2018 - Central Tax, 31-12-2018	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18
3	Order No. 3/2018 - Central Tax, 31-12-2018	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.
4	Order No. 4/2018 - Central Tax, 31-12-2018	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.

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


 (बि हरेराम B. HARERAM) 4/1/2019
 मुख्य आयुक्त Chief Commissioner

{Issued from file C. No. V/30/01/2019-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), Viskhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.