



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



19/12/19

**TRADE NOTICE NO 02/2019**  
**Date 11. 02.2019**

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	01/2019-Central Tax ,dt. 15-01-2019	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation
2	02/2019-Central Tax ,dt. 29-01-2019	Seeks to bring into force the CGST (Amendment) Act, 2018
3	03/2019-Central Tax ,dt. 29-01-2019	Seeks to amend the CGST Rules, 2017
4	04/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals).
5	05/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017
6	06/2019-Central Tax ,dt. 29-01-2019	Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts
7	07/2019-Central Tax ,dt. 31-01-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.

1/64  
18-2

**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	01/2019-Central Tax (Rate), dt. 29-01-2019	Seeks to rescind notification No. 8/2017-Central Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts

**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	01/2019-Integrated Tax, dt. 29-01-2019	Seeks to bring into force the IGST (Amendment) Act, 2018
2	02/2019-Integrated Tax, dt. 29-01-2019	Seeks to amend notification No. 7/2017-Integrated Tax dated 14.09.2017 to align with the amended Annexure to Rule 138(14) of the CGST Rules, 2017.
3	03/2019-Integrated Tax, dt. 29-01-2019	Seeks to amend notification No. 10/2017-Integrated Tax dated 13.10.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts

**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	01/2019-Integrated Tax (Rate), dt. 29-01-2019	Seeks to rescind notification No. 32/2017-Central Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts.
2	02/2019-Integrated Tax (Rate), dt. 04-02-2019	Seeks to rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exemption of IGST on supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.

**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	88/2019, 01-02-2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).

**f. Order issued under CGST ACT, 2017**

(Available at [http:// http:// www.cbic.gov.in/hdocs-cbec/gst/rod](http://http://www.cbic.gov.in/hdocs-cbec/gst/rod))

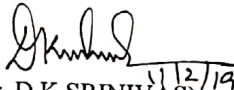
Sl. No.	Order No. & Date	Subject
1	Order-01/2019-GST Dt.31.01.2019.	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases.

**g. Removal of Difficulty Orders issued under CGST ACT, 2017**

(Available at [http:// http:// www.cbic.gov.in/hdocs-cbec/gst/rod](http://http://www.cbic.gov.in/hdocs-cbec/gst/rod))

Sl. No.	Order No. & Date	Subject
1	Order No. 1/2019 - Central Tax Dt.01.02.2019.	Seeks to supersede Removal of Difficulties Order No. 1/2017 - Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019
2	Order No. 2/2019 - Central Tax. Dt. 01.02.2019.	Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019.

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

  
(Dr. D.K.,SRINIVAS)  
Principal Commissioner

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