



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  
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ISO 15700  
CERTIFIED



**TRADE NOTICE NO 03/2019**

**Date . 03.2019**

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	08/2019-Central Tax ,dt. 08-02-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019
2	09/2019-Central Tax ,dt. 20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States
3	10/2019-Central Tax ,dt. 07-03-2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
4	11/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
5	12/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
6	13/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.
7	14/2019-Central Tax ,dt. 07-03-2019	Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.

**b. Rate Notification issued under CGST ACT, 2017**

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

Sl No.	Notification No. and date	Subject
1	02/2019- Central Tax (Rate) ,dt. 07- 03-2019	To give composition scheme for supplier of services with a tax rate of 6% having annual turn over in preceding year upto Rs 50 lakhs.

**c. Circulars issued under CGST ACT, 2017**

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

Sl. No.	Circular No. & Date	Subject
1	89/2019, 18-02-2019	Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.
2	90/2019, 18-02-2019	Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.
3	91/2019, 18-02-2019	Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.
4	92/2019, 7/3/2019	Circular clarifying various doubts related to treatment of sales promotion scheme under GST

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

  
(Dr. D,K,SRINIVAS 8/3/19)  
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 We bsite.