



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 04/2019

Date 04. 04.2019

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	15/2019-Central Tax ,dt. 28-03-2019	Notification to extend the due date for furnishing of FORM GST ITC-04 for the period July 2017 to March 2019 till 30th June 2019 issued.
2	16/2019-Central Tax ,dt. 29-03-2019	Seeks to make Second Amendment (2019) to CGST Rules.

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	03/2019-Central Tax (Rate) ,dt. 29-03-2019	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 for real estate sector.
2	04/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
3	05/2019-Central Tax (Rate) ,dt. 29-03-2019	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 for real estate sector.
4	06/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
5	07/2019-Central	Seeks to notify certain services to be taxed under RCM under

	Tax (Rate), dt. 29-03-2019	section 9(4) of CGST Act as recommended by Goods and Services Tax Council for real estate sector.
6	08/2019-Central Tax (Rate), dt. 29-03-2019	Seeks to amend notification No. 1/2017- Central Tax (Rate) so as to notify CGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
7	09/2019-Central Tax (Rate), dt. 29-03-2019	Seeks to amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).

c. 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	03/2019-Integrated Tax (Rate), dt. 29-03-2019	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 for real estate sector.
2	04/2019-Integrated Tax (Rate), dt. 29-03-2019	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
3	05/2019-Integrated Tax (Rate), dt. 29-03-2019	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 for real estate sector.
4	06/2019-Integrated Tax (Rate), dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
5	07/2019-Integrated Tax (Rate), dt. 29-03-2019	Seeks to notify certain services to be taxed under RCM under section 5(4) of IGST Act as recommended by Goods and Services Tax Council for real estate sector.
6	08/2019-Integrated Tax (Rate), dt. 29-03-2019	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) so as to notify IGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.

d. Circulars issued under CGST ACT, 2017

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

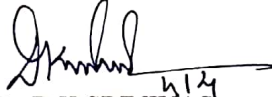
Sl. No.	Circular No. & Date	Subject
1	93/2019, 08/03/2019	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC) – regarding
2	94/2019, 28-03-2019	Seeks to clarify certain refund related issues under GST.
3	95/2019, 28-03-2019	Seeks to clarify verification for grant of new registration.
4	96/2019, 28-03-2019	Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.

e. Order issued under CGST ACT, 2017

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

Sl. No.	Order No. & Date	Subject
1	Order-02/2019-GST Dt.12.03.2019.	Appointment of common authority for the purpose of exercise of powers under sections 73,74, 75 and 76 of the CGST Act, 2017

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 We bsite.

DESPATCHED (18) 16.00hr
Dated: 05/4/19
By Speed/Ord./R.P:Ad