



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय Office of the Principal Commissioner of Central Tax विशाखापत्तनम केन्द्रीय वस्तू एंव सेवाकर आयुक्तालय Visakhapatnam Central GST Commissionerate जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम

ISO 15700 CERTIFIED



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TRADE NOTICE NO 05/2019 <u>Date 24. 04.2019</u>

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	17/2019-Central Tax ,dt. 10-04- 2019	Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019
2	18/2019-Central Tax ,dt. 10-04- 2019	Seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019
3	19/2019-Central Tax ,dt. 22-04- 2019	Seeks to extend the due date for furnishing of returns in FORM GSTR-3B for the Month of March, 2019 for three days (i.e. from 20.04.2019 to 23.04.2019).

b. Circulars issued under CGST ACT, 2017

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

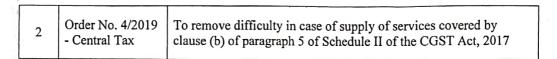
SI. No.	Circular No. & Date	Subject
1	97/2019, 5/4/2019	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.

c. Removal of Difficulty Orders 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. 3/2019 - Central Tax, 08/03/2019	To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate)

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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.