



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 06/2019

Date 25. 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.

2. Brief details of the Notification/Circular/Order issued under CGST, 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	20/2019-Central Tax ,dt. 23-04-2019	Seeks to make Third amendment, 2019 to the CGST Rules.
2	21/2019-Central Tax ,dt. 23-04-2019	Seeks to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019
3	22/2019-Central Tax ,dt. 23-04-2019	Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.

b. 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	98/2019, dt. 23-04-2019	Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.
2	99/2019, dt. 23,04,2019	Seeks to clarify the extension in time under sub-section (1) of section 30 of the Act to provide a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.

c. Removal of Difficulty Orders issued under CGST ACT, 2017
(Available at [http:// http:// http://www.cbic.gov.in/htdocs-cbec/gst/rod](http://http://http://www.cbic.gov.in/htdocs-cbec/gst/rod))

Sl. No.	Order No. & Date	Subject
1	Order No. 5/2019 - Central Tax, dt 23-04-2019	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.

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


(Dr. D,K,SRINIVAS) 25/4/19
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), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's We bsite.