



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 22/2018**

**Date 29.10.2018**

Sub : - GST – CBEC's Circular/Notifications issued – Reg.

Attention of the Trade & Industry is invited to the Circular/Notification 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 Circular/Notification issued under CGST ACT, 2017 are as under:

**a. 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	69/2018 – Central Tax, Dated 26-10-2018	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
2	70/2018 – Central Tax, Dated 26-10-2018	Clarification on certain issues related to refund
3	71/2018 – Central Tax, Dated 26-10-2018	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor
4	72/2018 – Central Tax, Dated 26-10-2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines

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

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

Sl. No.	Notification No. & Date	Subject
1	56/2018-Central Tax ,dt. 23-10-2018	Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017
2	57/2018-Central Tax ,dt. 23-10-2018	Seeks to exempt post audit authorities under MoD from TDS compliance
3	58/2018-Central Tax ,dt. 26-10-2018	Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September, 2018 time to furnish final return in FORM GSTR-10 till 31st December, 2018
4	59/2018-Central Tax ,dt. 26-10-2018	Seeks to extend the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018

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

  
(बि हरेराम B. HARERAM) 29/10/18  
प्रधान आयुक्त Principal Commissioner

{Issued from file C. No. V/30/05/2018-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 Website.

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