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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034**

C.No IV/16/14/2019 CCO Date: 25-04-2019

GST TRADE NOTICE NO 006/2019

Sub: **GST NOTIFICATIONS & CIRCULARS** –Notification No17/2019 Central Tax dated 10.4.19, 18/2019 Central Tax dated 10.4.19, 19/2019 Central Tax dated 22.04.19, 20/2019 Central Tax dated 23.4.19, 21/2019 Central Tax dated 23.4.19, 22/2019 Central Tax dated 23.4.19, GST Circular No 97/16/2019-GST dated 5.4.19, GST Circular No 98/17/2019-GST dated 23.4.19, GST Circular No 99/18/2019-GST dated 23.4.19, Removal of difficulty order No 5/2019–GST dated 23.4.19 -Communication thereof – regarding

The Central Board of Indirect Taxes & Customs (CBIC) New Delhi has issued the following Notifications, Circulars and Removal of difficulty orders under Central Tax ,GST respectively. The Gist of the Notifications and Circulars are tabulated hereunder.

Sl No	Notification /Circular No & Date	Gist of the Notification & Circular
1	Notification No 17/2019-central Tax dated 10.4.19	In Exercise of powers conferred under sub section (1) of sec 37 read with sec 168 of CGST Act 2017, Commissioner on the recommendation of the council amends Notification No 44/2018 central tax dated 10 .9.18 by inserting a proviso after the 4 th proviso of first paragraph.
2	Notification No 18/2019-central Tax dated 10.4.19	In Exercise of powers conferred under sub Section 6 of section 39 read with sec 168 of CGST Act 2017, commissioner hereby extends the time limit for furnishing the return by a registered person under sec 51 of the said Act in FORM GSTR 7. of CGST Rules 2017 .
3	Notification No 19/2019-central Tax dated 22.4.19	In Exercise of powers conferred under sec 168 of CGST Act 2017 read with sub rule 5 of Rule 61 CGST Rules 2017, Commissioner on the recommendation of the council hereby further amends Notification No 34/2018 central tax dated 10 .8.18 by inserting a proviso after the 8 th proviso of the first paragraph.
4	Notification No 20/2019-central Tax dated 23.4.19	In Exercise of powers conferred by sec 164 of CGST Act 2017, the central Government hereby makes the CGST (Third Amendment) Rules 2019 to amend CGST Rules 2017.
5	Notification No 21/2019-central Tax dated 23.4.19	In Exercise of powers conferred by sec 148 of CGST Act 2017 central Government on the recommendation of the council hereby notifies the registered persons paying tax under the provisions of sec 10 of the said Act or by availing the benefit of Notification No 02/2019 Central Tax (Rate) dated 7.3.19 as the class of registered persons who shall follow the special procedure for furnishing the return and payment of tax.
6	Notification No 22/2019-central Tax dated 23.4.19	In Exercise of powers conferred by sec 164 of CGST ACT 2017, the Central Government hereby appoints 21 st day of June 2019 as the date from which the provisions of CGST (Fourteenth) Amendment Rules, 2018 rule 12 of [Notification No 74/2018 Central tax dated 31.12.18] shall come in to force.

7	GST Circular No 97/16/2019-GST dated 5.4.19	Clarification regarding exercise of option to pay tax under Notification No 2/2019 CT (R) dated 7.3.19.
8	GST Circular No 98/17/2019-GST dated 23.4.19	Clarification in respect of utilization of input tax credit under GST.
9	GST Circular No 99/18/2019-GST dated 23.4.19	Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of difficulty order (ROD) number 05/2019 Central Tax dated 23.4.19.
10	Removal of difficulty order No 5/2019 GST dated 23.4.19	In exercise of powers conferred by sec 172 of CGST Act 2017 central Government on the recommendation of the council hereby makes the order, CGST (fifth Removal of difficulties) order 2019 to remove the difficulties.

2. This Trade Notice is being issued to sensitize the Trade and Field Formations about the contents of the aforesaid references and for complete details the respective references may be please be referred in the CBIC website WWW.CBIC.gov.in.

3. All the commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and taxpayers falling under their jurisdiction.

4. Trade and Industry Associations /Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of the all the Members.

(M.AJIT KUMAR)

PRINCIPAL CHIEF COMMISSIONER OF GST & CEX
TAMILNADU & PUDUCHERRY

To

- i) The Principal Commissioner/Commissioner of GST & CEX
Chennai North/Chennai South/Chennai Outer/Salem/Tiruchirapalli/Madurai
Puducherry /Coimbatore Chennai Audit I /Chennai Audit II/Coimbatore
Audit/Chennai Appeal I /Chennai Appeal II/Coimbatore Appeal. (By e-Mail)
- ii) The Commissioner of Commercial Taxes, State CT Head office,
Ezilagham No 3 Kamarajar Salai, Chepauk Chennai 600005 (By e-Mail)
- iii) The Commissioner of State Tax, Puducherry, I st Floor 100 feet Road,
Ellapillaichavady, Pondicherry (By e-Mail)
- iv) The zonal RAC Members (By e-Mail)

Copy to The Superintendent, Computer section, Chennai North Commissionerate for
Uploading in the website.