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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
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C. No. IV/16/10/2018-PCCO-Vol.II

Date: 1.10.2018

GST TRADE NOTICE NO. 041/2018

Sub: **GST Notifications** - Notification No 52/2018 Central Tax dated 20.9.2018, Notification No 23/2018-Central Tax (Rate) dated 20.9.2018, Notification No 23/2018 -Union Territory Tax (Rate) dated 20.9.2018 ,Notification No 02/2018-Integrated tax dated 20.9.2018, Notification No 24/2018-Integrated Tax(Rate) dated 20.9.2018 - Communication thereof - Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications under Central Tax, Union Territory Tax, Integrated Tax. The Gist of the Notifications are detailed hereunder:

Sl. No.	Notification No & date	Gist of the Notification
1	Notification No 52/2018 Central tax dated 20.9.2018	Central Government Notifies that every Electronic Commerce operator, not being an agent, shall collect an amount calculated at a rate of half percent of the net value of Intra -State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.
2	Notification No 02/2018 Integrated tax dated 20.9.2018	Central Government Notifies that every Electronic Commerce operator, not being an agent, shall collect an amount calculated at a rate of one percent of the net value of Inter -State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.
3	Notification No 24/2018 Integrated tax (Rate)dated 20.9.2018	Insertion of Explanation in the table against serial number 43 col.3 under Notification No 9/2017 Integrated Tax (Rate) dated 28.6.2017 to clarify the scope and applicability of the Notification.
4	Notification No 23/2018- Central Tax(Rate)dated 20.09.2018	Insertion of Explanation in the table against serial number 41 col.3 under Notification No 12/2017 Central Tax (Rate) dated 28.6.2017 to clarify the scope and applicability of the Notification.
5	Notification No 23/2018- Union Territory Tax (Rate)dated 20.09.2018	Insertion of Explanation in the table against serial number 41 col.3 under Notification No 12/2017 Union Territory Tax (Rate) dated 28.6.2017 to clarify the scope and applicability of the Notification.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the ~~about the~~ contents of the aforesaid references and for complete details, the respective references may please be referred in the CBIC's 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 the assesses falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirapally / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals - **[By e-mail]**
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry
- iv. Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North - For uploading in website