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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: 20.11.2018

GST TRADE NOTICE NO. 044/2018

Sub: **GST Notifications & Circulars** - Notification No 56/2018 Central Tax dated 23.10.2018, 57/2018 Central Tax dated 23.10.2018, 58/2018 Central Tax dated 26.10.2018, 59/2018 Central Tax dated 26.10.2018, 60/2018 Central Tax dated 30.10.2018, 61/2018 Central Tax dated 5.11.2018, GST Circular No 69/43/2018-GST dated 26.10.2018, GST circular No 70/44/2018 GST dated 26.10.2018, GST Circular No 71/45/2018-GST dated 26.10.2018, GST Circular No 72/46/2018-GST dated 26.10.2018, GST Circular No 73/47/2018-GST dated 5.11.2018, GST Circular No 74/48/2018-GST dated 5.11.2018 -Communication thereof - Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications and circulars under Central Tax. The Gist of the Notifications/circulars is tabulated hereunder:

Sl. No.	Notification/circular No & date	Gist of the Notification /circular
1	Notification No 56/2018 Central tax dated 23.10.2018	Central Government on the recommendation of the council and in supersession of the Notification No 32/2017 central Tax dated 15.9.2017 has specified certain categories of persons who shall be exempted from obtaining registration under CGST Act 2017. Refer this office Trade Notice No 24/2017 dated 21.9.2017.
2	Notification No 57/2018 Central tax dated 23.10.2018	Central Government on the recommendation of the council and in further amendment of the Notification No 50/2018 central Tax dated 13.9.2018 has inserted a proviso in the paragraph of the Notification. Refer this office Trade Notice No 40/2018 dated 25.9.2018.
3	Notification No 58/2018 Central tax dated 26.10.2018	Central Government on the recommendation of the council hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before 30 September 2018.
4	Notification No 59/2018 Central tax dated 26.10.2018	In pursuance of the Section 168 of CGST Act 2017 and in supersession of the Notification No 40/2018 central Tax dated 4.9.2018, the commissioner has extended the time limit for furnishing the declaration in FORM GST ITC-04 in respect of goods sent to the job worker or received from the job worker during the period from July 2017 to September 2018, till 31.12.2018. Refer this office Trade Notice No 40/2018 dated 25.9.2018.

5	Notification No 60/2018 Central tax dated 30.10.2018	Amendment to central Goods and Services Tax Rules 2017 (Thirteenth Amendment Rules 2018)- Insertion of Rule 83 A after Rule 83, relating to Examination of Goods and service tax practitioner.
6	Notification No 61/2018 Central tax dated 5.11.2018	Central Government on the recommendation of the council and in further amendment of the Notification No 50/2018 central Tax dated 13.9.2018 has inserted a proviso after the proviso effective from 1.10.18. Refer this office Trade Notice No 40/2018 dated 25.9.2018.
7	Circular No.69/43/2018-GST dated 26.10.2018	Processing of Applications for cancellation of Registration submitted in FORM GST REG-16.
8	Circular No.70/44/2018-GST dated 26.10.2018	Clarification on certain issues related to Refund of IGST Paid on export of Goods.
9	Circular No.71/45/2018-GST dated 26.10.2018	Clarifications of issues under GST, related to casual taxable person and recovery of excess Input Tax credit distributed by an Input service distributor.
10	Circular No.72/46/2018-GST dated 26.10.2018	Circular to clarify the procedure in respect of return of time expired drugs or Medicines.
11	Circular No.73/47/2018-GST dated 5.11.2018	Scope of Principal and agent relationship under Schedule I of CGST ACT 2017 in the context of del-credere agent.
12	Circular No.74/48/2018-GST dated 5.11.2018	Collection of TAX at source by TEA Board of India.

2. This Trade Notice is being issued so as to sensitize the trade and field formations 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 Tax payers falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notices 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 The Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North Commissionerate
for uploading in the website