	Phone No. 28331010/28335016 Fax No. 044-28331050/1015 email : <a href="mailto:ccu-cexchn@nic.in">ccu-cexchn@nic.in</a>
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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: 19-09-2019

### GST TRADE NOTICE NO 011/2019

Sub: **GST NOTIFICATIONS-** Notification No 38/2019 Central Tax dated 31.8.19, Notification No 39/2019 Central Tax dated 31.8.19, Notification No 40/2019 Central Tax dated 31.8.19, Notification No 41/2019 Central Tax dated 31.8.19, Removal of Difficulties order No 7/2019 Central Tax dated 26.8.19– Communication thereof – regarding

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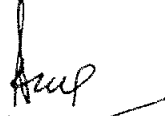
The Central Board of Indirect Taxes & Customs (CBIC) ,New Delhi has issued the following Notifications under Central Tax. The Gist of the Notifications are tabulated hereunder.

Sl No	Notification No & Date	Gist of the Notification
1	Notification No 38/2019-central Tax dated 31.8.19	In Exercise of powers conferred under Section 148 of CGST Act 2017, Central Government on the recommendation of the council hereby notifies the registered persons required to furnish the details of challans in Form ITC-04 under sub Rule 3 of Rule 45 of CGST Rules 2017 read with sec 143 of CGST Act 2017, who shall follow the special procedure.
2	Notification No 39/2019-central Tax dated 31.8.19	In Exercise of powers conferred by sub Section 2 of Sec 1 of Finance (No2) Act 2019,the Central Government hereby appoints the 1 <sup>st</sup> day of September 2019 as the date on which the provisions of section 103 of the said Act shall come in to force.
3	Notification No 40/2019 Central Tax dated 31.8.19	In Exercise of powers conferred by sub Section(6)of Sec 39 read with section 168 of CGST Act 2017, the Commissioner hereby makes amendments in the Notification No 26/2019 Central Tax dated 28.6.19 .
4	Notification No 41/2019 Central Tax dated 31.8.19	In Exercise of powers conferred by section 128 of CGST Act 2017,the central Government on the recommendation of the council hereby waives the amount of late fee payable under section 47 of the said Act, by certain class of taxpayers.
5	Removal of difficulties order No 7/2019 –Central Tax dated 26.8.19	In Exercise of powers conferred by section 172 of Central Goods and services Tax Act 2017, the central Government on the recommendation of the council hereby makes the seventh Removal of difficulties order 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 only. For authentic version and complete details the respective references may be please be referred in the CBIC website [WWW.CBIC.gov.in](http://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 your 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 & CENTRAL EXCISE  
TAMIL NADU AND PUDUCHERRY

To

- i) The Principal Commissioner/Commissioner of GST & CEX  
Chennai North/Chennai South/Chennai Outer/Salem/Tiruchirapalli/Madurai  
Pondicherry /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, Puducherry (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.