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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: 05-02-2019

GST TRADE NOTICE NO 002/2019

Sub: **GST/IGST NOTIFICATIONS & GST CIRCULARS** –Notification No 01/2019 Central Tax dated 15.1.19, 02/2019 Central Tax dated 29.01.19, 03/2019 Central Tax dated 29.01.19,04/2019 Central Tax dated 29.01.19,05/2019 Central Tax dated 29.01.19, 06/2019 Central Tax dated 29.01.19, 07/2019 Central Tax dated 31.01.19:Notfn 01/2019 Central Tax(Rate) dated 29.1.19,Notfn 01/2019 Integrated Tax dated 29.1.19, Notfn 02/2019 Integrated Tax dated 29.1.19, Notfn 03/2019 Integrated Tax dated 29.1.19, Notfn 01/2019 Integrated Tax (Rate) dated 29.1.19, Notfn 02/2019 Integrated Tax(Rate) dated 4.2.19,Notfn 01/2019 Union Territory Tax dated 29.1.19,Notfn 01/2019 Union Territory Tax Rate dated 29.1.19,Notfn 01/2019 Goods and services Tax compensation dated 29.1.19,GSTCircular No 88/07/2019-GST dated 1.2.19, IGST Circular No 04/01/2019-GST dated 1.2.19, Explanatory Notes to the scheme of classification of services, Nomination of Designated Range for E-Commerce operators registered Tax Collectors under sec 52 of CGST Act 2017 in the state of TN and Puducherry – Communication thereof – regarding

The Central Board of Indirect Taxes & Customs (CBIC) New Delhi has issued the following Notifications and Circulars under Central Tax, Integrated Tax, union Territory Tax and Goods and services Tax compensation. The Gist of the Notifications and Circulars are tabulated hereunder.

Sl No	Notification /Circular No & Date	Gist of the Notification & Circular
1	Notification No 1/2019-central Tax dated 15.1.19	In Exercise of powers conferred under Section 147 of CGST Act 2017, central Government on the recommendation of the council amends Notification No 48/2017 central tax dated 18.10.17 by inserting a proviso.
2	Notification No 2/2019-central Tax dated 29.1.19	In Exercise of powers conferred under sub Section 2 of section 1 of CGST Amendment Act 2018, central government hereby appoints 1 st day of February 2019 as the date on which the provisions of CGST Amendment Act 2018 will come in to force except for clause b of sec 8, sec 17 & 18, clause (a) of sec 20, sub cause (i) of clause (b) and (c) of section 28.
3	Notification No 3/2019-central Tax dated 29.1.19	In exercise of powers conferred by sec 164 of CGST Act 2017, central Government hereby amends the CGST Rules 2017 to frame CGST Amendment Rules 2019.
4	Notification No 4/2019-central Tax dated 29.1.19	In exercise of powers conferred by sec 5 of CGST Act 2017 and sec 3 of IGST Act, the Board further amends Notfn No 2/2017 central tax dated 19.6.17.
5	Notification No 5/2019-central Tax dated 29.1.19	In exercise of powers conferred by sub sec 1 of sec 10 of CGST Act 2017, Central Government on the recommendation of the council further amends Notfn No 8/2017 central tax dated 27.6.17.
6	Notification No 6/2019-central Tax dated 29.1.19	In exercise of powers conferred by sub sec 2 of sec 23 of CGST Act 2017, Central Government on the recommendation of the council further amends Notfn No 65/2017 central tax dated 15.11.2017

7	Notification No 7/2019-central Tax dated 31.1.19	In exercise of powers conferred by sub sec 6 of sec 39 read with sec 168 of CGST Act 2017, the commissioner hereby makes amendment in the Notfn No 66/2018 central tax dated 29.11.2018.
8	Notification No 1/2019-central Tax Rate dated 29.1.19	In exercise of powers conferred by sub sec 1 of sec 11 of CGST Act 2017, central government in the public interest hereby rescinds in the Notfn No 8/2017 central tax (Rate) dated 28.6.2017.
9	Notification No 1/2019-Integrated Tax dated 29.1.19	In exercise of powers conferred by sub sec 2 of sec 1 of IGST Amendment Act 2018, central government hereby appoints first day of February 2019 as the date on which the provision of IGST Amendment Act 2018 shall come in to force.
10	Notification No 2/2019-Integrated Tax dated 29.1.19	In exercise of powers conferred by sec 20 of IGST Act 2017, read with sub section 2 of sec 23 of CGST Act 2017, central government on the recommendation of the council hereby makes amendment in the Notfn No 7/2017 Integrated Tax dated 14.9.2017.
11	Notification No 3/2019-Integrated Tax dated 29.1.19	In exercise of powers conferred by sec 20 of IGST Act 2017, read with sub section 2 of sec 23 of CGST Act 2017, central government on the recommendation of the council hereby makes amendment in the Notfn No 10/2017 Integrated Tax dated 13.10.2017.
12	Notification No 1/2019-Integrated Tax Rate dated 29.1.19	In exercise of powers conferred by sub sec 1 of sec 6 of IGST Act 2017, the central government in the public interest hereby rescinds Notfn No 32/2017 Integrated Tax Rate dated 13.10.2017.
13	Notification No 2/2019-Integrated Tax Rate dated 4.2.19	In exercise of powers conferred by sub sec 1 of sec 6 of IGST Act 2017, the central government in the public interest hereby makes further amendment in the Notfn No 9/2017 Integrated Tax Rate dated 28.6.2017.
14	Notification No 1/2019- Union Territory Tax dated 29.1.19	In exercise of powers conferred by sub sec 2 of sec 1 of UTGST Amendment Act 2018, the central government hereby appoints 1 st Feb 2019 as the date on which UGST Amendment Act 2018 shall come in to force.
15	Notification No 1/2019- Union Territory Tax Rate dated 29.1.19	In exercise of powers conferred by sub sec 1 of sec 8 of UTGST Act 2017, the central government hereby rescinds the notification No 8/2017 Union Territory Tax Rate dated 28.6.17.
16	Notification No 1/2019- Goods and service tax compensation dated 29.1.19	In exercise of powers conferred by sub sec 2 of sec 1 of GST Act (compensation to states) Amendment Act 2018, the central government hereby appoints 1 st February 2019 as the date on which the provisions of Goods and services (compensation to states) Amendment Act 2018 shall come In to force.
17	Circular No 88/07/2019-GST dated 1.2.2019	Changes in circulars issued earlier under CGST Act 2017 - regarding
18	Circular No 04/01/2019-GST dated 1.2.2019	Rescinding of circulars issued earlier under IGST Act 2017 to be effective from 1.2.2019 - reg
19	-	Explanatory Notes to the scheme of classification of services for the purpose of GST- communication thereof - Regarding
20	File C. No IV/16/319/2018- CPC dated 31.01.19	Nomination of Designated Range for E-commerce operators registered as Tax collectors under section 52 of CGST Act 2017 in the state of TN and Puducherry - Sholinganallur 4 Range of Chennai South Commissionerate for the state of Tamil Nadu and III D Range of Pondicherry Commissionerate for Pondicherry.

With respect to SI No 19 of the above, it is hereby informed that Explanatory Notes for the scheme of classification of services based on the Explanatory Notes to UNPCP (130 Pages) is circulated herewith, for the purpose of usage by the assessee and tax administrators as a Tool for classification of services. For the purpose of complete details, the respective references may be please be referred in the CBIC website WWW.CBIC.gov.in. With respect to SI No 20, it is informed that Principal Chief Commissioner of GST and CEX, Tamil Nadu and Puducherry has Nominated Sholinganallur 4

Range of Chennai South Commissionerate as the Designated Range for E-commerce Operators registered as Tax collectors under Section 52 of CGST Act 2017 for the state of Tamil Nadu and Range III D of Puducherry Commissionerate for the state of Puducherry respectively.

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 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.



[C.P.RAO]
PRINCIPAL CHIEF COMMISSIONER

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, Ezilaghāṁ
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
- iv) The zonal RAC Members By e-Mail

Copy to

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