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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: 04-03-2019

**GST TRADE NOTICE NO 003/2019**

Sub:**GST NOTIFICATIONS & GST CIRCULARS** –Notification No, 08/2019 Central Tax dated 8.2.19,09/2019 Central Tax dated 20.2.19; GST Circular No 89/08/2019-GST dated 18.2.19, GST Circular No 90/09/2019-GST dated 18.2.19, GST Circular No 91/10/2019-GST dated 18.2.19; Removal of difficulty order No 01/2019 central Tax dated 1.2.2019 & order No 02/2019 central Tax dated 1.2.2019; Guidelines for filing GSTR Returns; Public Notice No 12/2019 issued by Commr. Customs, Facility Circular No 14/2019 dated 13.02.2019; Public Notice No 02/2019 dated 15.02.2019 issued by CESTAT, New Delhi - Communication thereof – regarding

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The Central Board of Indirect Taxes & Customs (CBIC) New Delhi has issued the following Notifications and Circulars under Central Tax, Removal of difficulty orders and Guidelines for filing GSTR Returns by the tax payers. The public Notice and facility circular issued by Commissioner of Customs, Chennai along with the Gist of the Notifications, Circulars and other orders are tabulated hereunder.

Sl No	Notification /Circular No & Date	Gist of the Notification, Circular & orders
1	Notification No 8/2019-central Tax dated 8.2.19	In Exercise of powers conferred under sub section 6 of Section 39 read with section 168 of CGST Act 2017, Commissioner has extended the time limit for furnishing the return by a registered person under section 51 of the said Act for the month of January 2019.
2	Notification No 9/2019-central Tax dated 20.2.19	In Exercise of powers conferred under Section 168 of CGST Amendment Act 2018 read with sub Rule 5 of Rule 61 of CGST Rules 2017, the commissioner on the recommendation of the council hereby amends Notification No 34/2018 central tax dated 10.8.18 by inserting a proviso after sixth proviso .
3	Circular No 89/08/2019-GST dated 18.2.2019	Mentioning of details of inter-state supplies made to unregistered persons in Table 3.2 of Form GSTR3B and Table 7 B of Form GSTR1.
4	Circular No 90/09/2019-GST dated 18.2.2019	Compliance of Rule 46 (n) of CGST Rules 2017 while issuing invoice in the case of interstate supply
5	Circular No 91/10/2019-GST dated 18.2.2019	Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs Bonded warehouse for the period July 2017 to March 2018
6	Order No 01/2019 central tax dated 1.2.19 (Removal of difficulty order)	In Exercise of powers conferred under Section 172 of CGST Act 2017 and in suppression of CGST (Removal of difficulties) order 2017, No 01/2017 central tax dated 13.10.17, central Government on the recommendation of the council hereby makes order to clarify that the value of supply of exempt services by way of deposits, loans or advances shall not be taken in to account for determining the eligibility of composition scheme.

7	Order No 02/2019 central tax dated 1.2.19(Removal of difficulty order)	In Exercise of powers conferred under Section 172 of CGST Act 2017, central Government on the recommendation of the council hereby makes order to substitute in the explanation in sub section 4 of sec 52 of CGST ACT 2017, to remove the difficulties.
8	-	Guidelines for filing the GSTR Returns GSTR-1, GSTR-2, GSTR-3- within the prescribed period of time.
9	Public Notice No 12/2019 issued by Commissioner of Custom Chennai	Amendment to Rule 96 (10) of CGST Rules 2017 and the impact on the Exporters
10	Facility Circular No 14/2019 dated 13.02.2019 issued by Commissioner of Custom Chennai	Operations of EOU/STP/EHTP and DTA units availing exemption /concessional rate of duty under Import of Goods at concessional rate of duty Rules 2017 based on the circulars and Notifications issued by CBIC
11	Public Notice No 02/2019 dated 15.2.2019 issued by Central Excise & service Tax Appellant Tribunal New Delhi	Appeal Memos shall contain Mobile Number, e-Mail address, and their counsel whether they are appellant or respondent. Appeals without the said details will be defective appeals. If the authorized signatory filing the appeal is other than assessee's chairman /Managing Director /Directors then the said details to where the message to be sent by mail /text message may be given.

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](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.



[C.P.RAO]

PRINCIPAL CHIEF COMMISSIONER OF GST & CEX

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, Ezilaghani  
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.