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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: 12-03-2019

GST TRADE NOTICE NO 004/2019

Sub: **GST NOTIFICATIONS & GST CIRCULARS** -Notification No.10/2019 Central Tax dated 7.3.19, No 11/2019 Central Tax dated 7.3.19, No 12/2019 Central Tax dated 7.3.19, No 13/2019 Central Tax dated 7.3.19, No 14/2019 Central Tax dated 7.3.19; GST Circular No 92/11/2019-GST dated 7.3.19, GST Circular No 93/12/2019-GST dated 8.3.19; Notification No 2/2019- Union Territory Tax dated 7.3.19, Notification No 2/2019-central Tax(Rate) dated 7.3.19, Removal of difficulty order No 3/2019 central Tax dated 8.3.2019,Public Notice No 01/2019 dated 8.01.2019 issued by CESTAT, New Delhi - Communication thereof - regarding

The Central Board of Indirect Taxes & Customs (CBIC) New Delhi has issued the following Notifications and Circulars under the Central Tax, Union Territory Tax, and Removal of difficulty order. The Gist of the Notifications, Circulars, orders and public Notice are tabulated hereunder.

Sl No	Notification /Circular No & Date	Gist of the Notification, Circular & orders
1	Notification No 10/2019-central Tax dated 7.3.19.	In Exercise of powers conferred by sub section 2 of Section 23 of CGST Act 2017, Central Government on the recommendation of the council, hereby specifies the category of persons exempt from obtaining registration under the said Act, effective from 1.4.2019.
2	Notification No 11/2019-central Tax dated 7.3.19.	In Exercise of powers conferred under Section 148 of CGST Act 2017, the central Government on the recommendation of the council hereby notifies the registered persons having aggregate turn over up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure for furnishing the details of outward supply of goods or services or both.
3	Notification No 12/2019-central Tax dated 7.3.19.	In Exercise of powers conferred by second proviso to sub section 1 of Section 37 read with section 168 of CGST Act 2017, the commissioner on the recommendation of the council hereby extends the time limit for furnishing the details of outward supplies in GSTR- 1 under the CGST Rules 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April 2019 to June 2019 till the eleventh day of the month succeeding such month.
4	Notification No 13/2019-central Tax dated 7.3.19.	In Exercise of powers conferred by section 168 of CGST Act 2017 read with sub rule 5 of Rule 61 of CGST Rules 2017, the commissioner on the recommendation of the council hereby specifies that the return in Form GSTR 3B of the said rule for each of the months from April 19 to June 19 shall be furnished electronically through the common portal on or before the twentieth day of the month succeeding such month.
5	Notification No 14/2019-central Tax dated 7.3.19.	In Exercise of powers conferred under proviso to sub section 1 of Section 10 of CGST Act 2017 and in suppression of Notfn No 8/2017 Central tax dated 27.6.17, except as things done or omitted to be done before such supersession, the central Government on the recommendation of the council hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakhs rupees may opt to pay, in lieu of the tax payable by him under sub section 1 of sec 9 of the said act, an amount of tax as prescribed under Rule 7 of CGST Rules 2017.

6	GST Circular No 92/11/2019-GST dated 7.3.2019.	Clarification on various doubts related to treatment of the sales promotion schemes under GST
7	GST Circular No 93/12/2019-GST dated 8.3.2019.	Nature of supply of priority Sector Lending Certificates (PSLC)
8	Notification No 2/2019- central Tax (Rate) dated 7.3.19	In exercise of powers conferred by sub section 1 of sec 9, sec 1 of sec 11, sub section 1 of sec 16 of CGST ACT 2017, the central government on the recommendation of the council and being satisfied that it is necessary in the public interest, hereby notifies that the central tax on intra state supply of goods or services or both as specified in column 1 of the table shall be levied at the rate specified in the corresponding entry in column 2, subject to the conditions as specified in the corresponding entry in col. 3 of the said table .
9	Notification No 2/2019- Union Territory Tax(Rate) dated 7.3.19	In exercise of powers conferred by sub sec 1 of sec 7, sub sec 1 of sec 8, clause (v) of sec 21 of UTGST Act 2017 read with sub sec 1 of sec 16 of CGST Act 2017, the central government on the recommendation of the council hereby notifies that union territory tax on the intra state supply of goods or services or both as specified in col. 1 of the table, shall be levied at the rate specified in column 2 subject to the conditions specified in col 3 of the table therein.
10	Order No 03/2019 central tax dated 8.3.19 (Removal of difficulty order)	In Exercise of powers conferred under Section 172 of CGST Act 2017, the central Government on the recommendation of the council hereby makes an order to remove the difficulties.
11	Public Notice No 01/2019 dated 8.1.2019 issued by Central Excise & service Tax Appellant Tribunal New Delhi	Public Notice has been issued to all concerned to file all documents in English language in the Appeal proceedings before the Appellate Tribunal and any document is in language other than English, the same shall be duly translated under the certification of an officer of the department, not lower than superintendent.

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 the taxpayers falling under their jurisdiction.

4. Trade and Industry Associations /Chambers of Commerce are also 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, 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
- iv) The zonal RAC Members By e-Mail

Copy to The Superintendent, Computer section, Chennai North Commissionerate for uploading in the website.