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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: 23-05-2019

GST TRADE NOTICE NO 007/2019

Sub: **GST/IGST NOTIFICATIONS & GST CIRCULARS** –Notification No 23/2019 Central Tax dated 11.5.19, 24/2019 Central Tax dated 11.5.19,Notification No 10/2019 Central Tax (Rate) dated 10.5.19, Notification No 09/2019 Integrated Tax (Rate) dated 10.5.19,Notification No 10/2019 union Territory tax(Rate)dated 10.5.19, GST Circular No 100/19/2019-GSTdated 30.4.19,GST Circular No 101/20/2019-GST dated 30.4.19, CBIC order No 01/2019 central Excise dated 8.5.2019,Board’s Circular No 1069/2/2019/2019 CX dated 8.5.2019, CBIC letter F.No 609/39/2018 DBK/631 dated 10.5.19 -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. The Gist of the Notifications and Circulars are tabulated hereunder.

Sl No	Notification /Circular No & Date	Gist of the Notification & Circular
1	Notification No 23/2019-central Tax dated 11.5.19	In Exercise of powers conferred under 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 amends Notification No 12/2019 central tax dated 7.3.19 ,by inserting a proviso in the first paragraph.
2	Notification No 24/2019-central Tax dated 11.5.19	In Exercise of powers conferred under Section 168 of CGST Act 2017,read with sub rule 5 of Rule 61 CGST Rules 2017, the commissioner on the recommendation of the council amends Notification No 13/2019 central tax dated 7.3.19, by inserting a proviso in the first paragraph.
3	Notification No 10/2019-central Tax (Rate) dated 10.5.19	In Exercise of powers conferred by sub section 1,3 & 4 of section 9,sub section 1 of section 11, sub section 5 of sec 15, sub section 1 of sec 16 and sec 148 of CGST Act 2017, the central Government on the recommendation of the council further amends Notification No 11/2017 central tax (Rate) dated 28.6.17.
4	Notification No 9/2019-Integrated Tax (Rate) dated 10.5.19	In Exercise of powers conferred by sub section 1,3 & 4 of section 5,sub section 1 of section 6 and clauses (iii),(iv), (xxv)of section 20 of IGST Act 2017 read with sub section 5 of sec 15,sub section 1 of sec 16, and sec 148 of CGST Act 2017, the central Government on the recommendation of the council further amends Notification No 8/2017 Integrated tax (Rate) dated 28.6.17.
5	Notification No 10/2019-Union Territory Tax (Rate) dated 10.5.19	In Exercise of powers conferred by sub section 1,3 & 4 of section 7, sub section 1 of section 8,clause (iv),clause v, clause (xxvii) of sec 21 of Union Territory Goods and service tax Act 2017 read with sub section 5 of sec 15, sub section 1 of sec 16 and sec 148 of CGST Act 2017, the central Government on the recommendation of the council further amends Notification No 11/2017 Union Territory tax (Rate) dated 28.6.17.
6	GST Circular No 100/19/2019 GST dated 30.4.19	GST Applicability on Seed Certification Tags
7	GST Circular No 101/20/2019 GST dated 30.4.19	GST Exemption on the upfront amount payable in installments for long term lease of plots under Notification No 12/2017 Central Tax (R) S. No 41 dated 28.6.17

8	Order 01/2019 central Excise dated 8.5.19	Extension of time limit for filing Monthly return for production and removal of goods and other relevant particular and cenvat Credit specified in Form ER-1 and specified in ER-2.
9	Circular No 1069/2/2019/2019 CX dated 8.5.19	Revised Procedure for Electronic filing of central Excise returns and for Electronic payment of Excise duty and service tax arrears under the new portal WWW.cbic-gst.gov.in
10	CBIC (Draw Back Dn)letter F. No 609/39/2018-DBK dated 10.5.19	CBIC vide letter F. No 609/39/2018 DBK /631 dated 10.5.19 informs that DGFT's Forged office order No 59/2019 dated 4.4.2019 regarding cancellation of DGFT Notification No 26/2015-2020 dated 21.8.18 for EXPORT Policy of Beach Sand Minerals (BSM) is a forged document which has not been issued by DGFT. It is also informed that DGFT has neither revised nor carried out any amendment in the said original Notification.

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 respective references may be please be referred to at 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.

(M. AJIT KUMAR)

PRINCIPAL CHIEF COMMISSIONER OF GST & CEX
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, Pondicherry, I st Floor 100 feet Road,
Ellapillaichavady, Pondicherry
- iv) The Zonal RAC Members By e-Mail

Copy to

The Superintendent, Computer section, Chennai North Commissionerate for

Uploading in the website.