



Phone No. 28331010/28335012

Fax No. 044-28331050/1015

email : [ccu-cexchn@nic.in](mailto:ccu-cexchn@nic.in)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 2 -02-2018

**GST TRADE NOTICE NO.004/2018**

Sub: GST – Central Tax Notifications No.02/2018-CT dt.20.01.2018 and No.03/2018-CT to 10/2018-CT all dated 23.01.2018, Integrated Tax Notification No.1/2018-IT dated 23.01.2018 - Pertaining to extension of due dates for filing GSTR-3B for Dec-2017, late fee for belated filing of returns, notifying e-way bill website, amendment to CGST Rules and cross-empowerment of State tax officers for processing and grant of refund - Communication thereof - Reg.

\*\*\*\*

The Central Board of Excise & Customs [CBEC] has issued the following Circulars and the gist of the same is detailed as hereunder:

Sl. No.	Notification No. & date	Gist of the Notifications
1	02/2018-Central Tax, dt. 20-01-2018	Seeks to extend the last date for filing FORM GSTR-3B for December, 2017 till 22.01.2018:  The last date for filing FORM GSTR-3B for December, 2017 has been extended upto 22.01.2018.
2	03/2018-Central Tax, dt. 23-01-2018	Amendment to CGST Rules- The following amendments have been made:  i. <b>Rule 3:</b> The time period for filing the <b>FORM GST ITC-03</b> has been amended as 180 days  ii. <b>Rule 7:</b> Composition Levy  i. Rate of tax under composition levy in respect of manufacturers has been reduced from 1% to 0.5%  ii. In respect of suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II, for the words "two and a half per cent", the following words have been substituted - "two and a half per cent of the turnover in the State or Union Territory"  iii. In respect of any other suppliers, eligible for composition levy under Section 10 and the provisions of the said chapter the words "half per cent of the turnover", the following words have been substituted - "half per cent of the turnover of taxable supplies of goods in the State or Union Territory"

iii. **Rule 20 – Application for cancellation of registration** - proviso has been omitted

iv. **Rule 24 - Migration of persons registered under the existing law**

The date mentioned under sub-Rule (4) of Rule 24 has been amended as 31.03.2018.

v. **Rule 31A** – After Rule 31, new Rule 31A pertaining to value of supply in case of lottery, betting, gambling and horse racing has been notified.

vi. **Rule 43 - Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases** – Explanation under Sub-Rule (2) has been substituted

vii. **Rule 54 - Tax invoice in special cases**– After sub-Rule (1), sub-Rule (1A) has been inserted

viii. **Rule 55A** – After Rule 55, new Rule 55A pertaining to Tax Invoice or Bill of supply to accompany transport of goods has been inserted.

ix. **Rule 89 - Application for refund of tax, interest, penalty, fees or any other amount** – Sub-rules (4A) & (4B) have been substituted with new sub-Rule (4A) & (4B) effective from **23.10.2017**.

x. **Rule 96 - Refund of integrated tax paid on goods or services exported out of India** - Amendments effective from **23.10.2017**.

(a) In sub-rule (1), the words “an exporter” has been substituted with “an exporter of goods”

(b) In sub-rule (2), the words “relevant export invoices” has been substituted with “relevant export invoices in respect of export of goods”

(c) In sub-rule (3), the words “the system designated by the Customs shall process the claim for refund” has been substituted with “the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods”

(d) sub-Rule (9) has been substituted with new sub-Rule (9) and sub-Rule (10)

xi. **Rule 138** – E-way Bill – Rule 138 has been substituted with new Rule 138 with effect from 01.02.2018,

xii. **Rule 138A** – in sub-rule (5), the words “Notwithstanding any contained” have been substituted with “Notwithstanding any contained in” with effect from 01.02.2018

xiii. **Rule 138B** – in sub-rule (3), the words “carried out by any” have been substituted with “carried out by any other” with effect from 01.02.2018

		<p>xiv. <b>FORM GST RFD-01A</b> –</p> <p>(a) in the said form, Statement-2, Statement-3 and Statement-4 have been inserted</p> <p>(b) Statement-4 has been inserted after Statement-3A.</p> <p>xv. with effect from 01.02.2018, FORM GST EWB-01 and FORM GST EWB-02 have been substituted with new FORM GST EWB-01 and FORM GST EWB-02</p> <p>xvi. with effect from 01.02.2018, the letters UT in FORM GST EWB-03 has been substituted with the words “Union Territory”</p> <p>xvii. with effect from 01.02.2018, the letters UT in FORM GST INV-01 has been substituted with the words “Union Territory”</p>
3	04/2018-Central Tax, dt. 23-01-2018	<p>Reduction of late fee in case of delayed filing of FORM GSTR-1:</p> <p>Late fee payable for failure to furnish the requisite details for any month/quarter in <b>FORM GSTR-1</b> in excess of Rs.25 for every day during which such failure continues is waived provided that where there are no outward supplies in any month/quarter, the late fee in excess of Rs.10/- every day is waived</p>
4	05/2018-Central Tax, dt. 23-01-2018	<p>Reduction of late fee in case of delayed filing of FORM GSTR-5:</p> <p>Late fee payable for failure to furnish the return in <b>FORM GSTR-5</b> in excess of Rs.25 for every day during which such failure continues is waived provided that where the total amount of central tax payable in the said return is Nil, the late fee in excess of Rs.10 for every day is waived</p>
5	06/2018-Central Tax, dt. 23-01-2018	<p>Reduction of late fee in case of delayed filing of FORM GSTR-5A:</p> <p>Late fee payable for failure to furnish the return in <b>FORM GSTR-5A</b> in excess of Rs.25 for every day during which such failure continues is waived provided that where the total amount of integrated tax payable in the said return is Nil, the late fee in excess of Rs.10 for every day is waived</p>

Sl. No.	Notification No. / Circular No. & date	Gist of the Notifications/Orders
6	07/2018-Central Tax, dt. 23-01-2018	Reduction of late fee in case of delayed filing of FORM GSTR-6 Late fee payable for delayed filing of return in <b>FORM GSTR-6</b> in excess of Rs.25 for every day during which such failure continues is waived
7	08/2018-Central Tax, dt. 23-01-2018	Extension of date for filing the return in FORM GSTR-6 In supersession of Notification No.62/2017-CT dated 15.11.2017, the last date for filing the return in <b>FORM GSTR-6</b> by an Input Service Distributor, for the months of <b>July-2017 to Feb-2018</b> is extended till <b>31.03.2018</b>
8	09/2018-Central Tax, dt. 23-01-2018	In supersession of Notification No.04/2017-CT dated 19.06.2017, the following websites have been notified as Common Goods and Services Tax Electronic Portal for the purposes mentioned against each  i. <b>www.gst.gov.in</b> - for facilitating registration, payment of tax, furnishing of returns and computation and settlement of Integrated Tax  ii. <b>www.ewaybillgst.gov.in</b> - for furnishing electronic way bill
9	10/2018-Central Tax, dt. 23-01-2018	Amends notification No. 39/2017-Central Tax dated 13.10.2017 for specifying State tax officers for the purpose of sanction of refund:  For the words and figures "except Rule 96", the following words, figures, brackets and letter have been substituted:  "except sub rules (1) to (8) and sub rule (10) of Rule 96"
10	01/2018-Integrated Tax, dt. 23-01-2018	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for specifying State tax officers for sanction of refund under the specified provisions:  For the words and figures "except Rule 96", the following words, figures, brackets and letter have been substituted:  "except sub rules (1) to (8) and sub rule (10) of Rule 96"

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.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 assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /  
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /  
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals  
Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
- iii. Zonal RAC Members **[ By e-mail ]**

✓ Copy to The Computer Section, Chennai North Commissionerate [For uploading in website]