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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
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

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

Date : 27.03.2018

GST TRADE NOTICE NO.015/2018

Sub: GST - Central Tax Notification No.14/2018-CT to No.16/2018 all dated 23.03.2018 pertaining to **Amendment to CGST Rules, 2017 pertaining to job worker / Anti-profiteering Authority / E-way bill in respect of leasing of parcel space by Railways / Effective date for E-way bills / Last date for filing of FORM GSTR-3B and payment of taxes as per FORM GSTR-3B - Central Tax (Rate) Notification No.10/2018-CT(R) dated 23.03.2018 and corresponding Union Territory Tax (Rate) & Integrated Tax (Rate) Notification Nos.10/2018 and 11/2018 both dated 23.03.2018 respectively towards extension of exemption under Reverse Charge Mechanism in respect of supplies by unregistered persons - Communication thereof - Reg.**

The Central Board of Excise & Customs [CBEC] has issued the following Notifications.

The gist is detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
1	Notification No.14/2018-CT dated 23.03.2018	Amendment to CGST Rules, 2017	Amendments have been made to CGST Rules, 2017 as detailed below: [i] Rule 45 - Job worker - Provides for procedure in issuing challan for movement of goods from one job worker to another job worker [ii] Rules 124, 125, 19, 133, 134 and 137 - Anti Profiteering Authority - Provisions pertaining to appointment of Secretary, further investigation, decision by majority and scope of 'interested party' have been amended [iii] Rule 138D - E-way bill - Explanation inserted in respect of leasing of parcel space by Railways
2	Notification No.15/2018-CT dated 23.03.2018	E-Way Bill	Notifies the date from which E-Way Bill Rules shall come into force

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
3	Notification No.16/2018-CT dated 23.03.2018	Filing of FORM GSTR-3B and payment of taxes for discharge of tax liability	The last date for filing of return in FORM GSTR-3B has been notified as detailed below: April 2018 - 20.05.2018 May 2018 - 20.06.2018 June 2018 - 20.07.2018 The liability towards tax, interest, penalty etc as specified shall be discharged not later than the last date, as mentioned above.
4	Notification No.10/2018-CT (Rate) dated 23.03.2018	Reverse Charge Mechanism under CGST Act, 2017	Reverse Charge Mechanism - Payment of tax under Section 9(4) of the CGST Act, 2017 extended till 30.06.2018.
5	Notification No.10/2018-UT (Rate) dated 23.03.2018	Reverse Charge Mechanism under UTGST Act, 2017	Reverse Charge Mechanism - Payment of tax under Section 7(4) of the UTGST Act, 2017 extended till 30.06.2018 - Corresponding amendment as indicated in Sl.No.5 above
6	Notification No.11/2018-IT (Rate) dated 23.03.2018	Reverse Charge Mechanism under IGST Act, 2017	Reverse Charge Mechanism - Payment of tax under Section 5(4) of the IGST Act, 2017 extended till 30.06.2018 - Corresponding amendment as indicated in Sl.Nos.5&6 above

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the 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.

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
- 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 - **[By e-mail]**
 - The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
 - The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry
 - Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North Commissionerate
[For uploading in website]