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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/16/268/2017-Pr.CCO (GST-3)

Date: 03.11.2017

GST TRADE NOTICE NO.039/2017

Sub: GST - Central Tax Notifications No.51/2017 to 53/2017 all dated 28.10.2017 and 54/2017 dated 30.10.2017 - Integrated Tax (Rate) Notification No.42/2017-IT(Rate) dated 27.10.2017 - Orders No.05/2017-GST to No.08/2017-GST all dated 28.10.2017 - Customs Circular No.41/20117 dated 30.10.2017 - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Orders on various subjects and the gist of the Notifications / Orders are detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
1	51/2017-Central Tax ,dt. 28-10-2017	Amendment to CGST Rules, 2017	<p>Amendments have been made to CGST Rules, 2017 as detailed below:</p> <p>[i] Rule 24(4) - Cancellation of Registration - The date for submitting application in FORM GST REG-29 for cancellation of registration by a person who is not liable to be registered under the CGST Act has been extended to 31.12.2017</p> <p>[ii] Rule 45(3) - Goods sent to job worker - Amended to provide for further period as may be extended by the Commissioner to furnish Form GST ITC-04 towards challan details and to notify that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.</p> <p>[iii] Rule 96(2) - Refund of integrated tax paid on goods exported out of India - Provisos under this sub-Rule have been inserted</p> <p>(a) to enable the supplier to provide the details relating to exports as specified in Table 6A of Form GSTR-1 after filing return in Form GSTR-3B in case the time limit for filing GSTR-1 is extended and the same shall be transmitted electronically by the common portal to the system designated by the Customs and</p> <p>(b) the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.</p> <p>[iv] Rule 96A(2) -Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking - similar provisos as mentioned at (iii) above have been inserted</p>
2	52/2017-Central Tax ,dt. 28-10-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01	Time limit for filing a declaration in form GST ITC-01 pertaining to claim of ITC by registered person has been extended upto 30.11.2017

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
3	53/2017-Central Tax ,dt. 28-10-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	The time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017 has been extended upto 30.11.2017
4	54/2017-Central Tax ,dt. 28-10-2017	Furnishing GSTR-2 and GSTR-3	The time limit for furnishing of GSTR-2 & GSTR-3 has been extended as detailed below: GSTR-2 - Upto 30.11.2017 GSTR-3 - Upto 11.12.2017
5	42/2017-Integrated Tax (Rate) ,dt. 27-10-2017	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR.	New entry under Sl.No.10D has been inserted to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR.
6	Order-05/2017-GST, dt. 28-10-2017	Intimation of details of stock in FORM GST CMP-03	Composition Levy - In supersession of Order No.04/2017-GST dated 29.09.2017, the time limit for intimation of details of stock in FORM GST CMP-03 has been extended upto 30.11.2017 <i>[Refer Trade Notice No.028/2017 dt.05.10.2017]</i>
7	Order-06/2017-GST, dt. 28-10-2017	Application in FORM GST REG-26	Time limit for submitting application for enrolment of existing taxpayer in FORM GST REG-26 has been extended upto 31.12.2017
8	Order-07/2017-GST, dt. 28-10-2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117	In supersession of Order No.03/2017-GST dated 21.09.2017, the time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 has been extended upto 30.11.2017 <i>[Refer Trade Notice No.026/2017 dt.03.10.2017]</i>
9	Order-08/2017-GST, dt. 28-10-2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A	In supersession of Order No.02/2017-GST dated 18.09.2017, the time limit for submitting revised declaration in FORM GST TRAN-1 under rule 120A has been extended upto 30.11.2017 <i>[Refer Trade Notice No.024/2017 dt.21.09.2017]</i>

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
10	Customs Circular No.41/2017- Customs dt. 30.10.2017	Implementation of Electronic Sealing for Containers by exporters under self-sealing procedure	<p>This Circular is in continuation to Customs Circular No.26/2017 dated 01.07.2017 and 36/2017 dated 20.09.2017 already issued.</p> <p>[Refer Trade Notice No.019/2017 dt.29.08.2017 & No.26/2017 dated 03.10.2017]</p> <p>The present status of preparedness in respect of self-sealing using RFID e-seals, the procedures to be followed by the Vendors of RFID seals and the Customs formations, list of stations to which Readers have been provided etc and various instructions have been communicated. Few salient aspects are highlighted hereunder:</p> <ul style="list-style-type: none"> ➤ Fixed Readers are already in place in Chennai Port and are being already used to monitor the movement of trucks from CFS to the Port ➤ Tiruppur Coimbatore ICD, Ennore Port, Chennai Port and Custom House Tuticorin are covered in the list of customs stations where Readers have been provided [as declared by Vendors] ➤ It would be mandatory in respect of all exporters who have been permitted self-sealing facilities under erstwhile procedures and exporters who are AEOs to seal their export containers with RFID e-seal w.e.f. 08.11.2017 ➤ In respect of the category of exporters who are availing supervised stuffing, extant practice of supervised stuffing may continue till 19.11.2017 and shall have to switch to RFID e-seal procedures w.e.f. 20.11.2017 ➤ Exporters who have newly applied to the jurisdictional customs authority for self-sealing permission under Circular No.26/2017-Cus shall commence use of the facility subject to grant of permission and upon adoption of RFID e-sealing

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.

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