



Phone No. 28331010/28335012
Fax No. 044-28331050/1015
email : 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/16/268/2017- Pr.CCO (GST-3)

Date: 17-11-2017

GST TRADE NOTICE NO.045/2017

Sub: GST - Central Tax Notifications No.55/2017 to 66/2017 all dated 15.11.2017 - Integrated Tax Notification No.12/2017 dated 15.11.2017 - Orders No.09/2017-GST and No.10/2017-GST both dated 15-11-2017 - GST Circulars No.16/16/2017-GST to No.18/18/2017-GST dated 15/16.11.2017 - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications and Circulars detailed hereunder:

Sl. No.	Notification / Order / Circular No. & Date	Subject
1	Notification No.55/2017- Central Tax , dt. 15-11-2017	<p>Amendment have been made to the following CGST Rules, 2017:</p> <ol style="list-style-type: none">i. Rule 43 - Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases An explanation has been inserted in Rule 43, after sub-rule(2) to clarify the aggregate value of exempt suppliesii. Rule 54 - Tax invoice in special cases The words "supplier shall issue" in sub-rule (2) of Rule 54 has been substituted with "supplier may issue"iii. Rule 97A. Manual filing and processing relating to refunds A new Rule 97A has been inserted to include manual filing and processing of refund applicationsiv. Rule 107A - Manual filing and processing of Application to Authority of Advance Ruling A new Rule 107A has been inserted to include manual filing and processing of applicationsv. Rule 109A - Appointment of Appellate Authority A new Rule 109A has been inserted specifying Commissioner (Appeals) and Additional Commissioner(Appeals) as the Appellate Authorities in respect of Orders passed by Additional or Joint Commissioner and Deputy or Assistant Commissioners respectivelyvi. Rule 124 - Anti profiteering Provisos under sub-rule (4) and (5) of Rule 124 relating to termination of the appointment of Chairman and Technical Member have been substitutedvii. Forms - New forms FORM-GST-RFD-01 A and FORM-GST-RFD-01 B have been prescribed relating to Application for Refund(Manual) and Refund Order details respectively.

Sl. No.	Notification / Order / Circular No. & Date	Subject																					
2	56/2017-Central Tax dt. 15-11-2017	<p>The due dates for the furnishing of return in FORM GSTR-3B and payment of tax for the months of Jan-18, Feb-18 and Mar-18 have been notified as detailed below:</p> <table border="1"> <thead> <tr> <th>Sl.No.</th> <th>Month</th> <th>Last date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jan-2018</td> <td>20.02.2018</td> </tr> <tr> <td>2</td> <td>Feb-2018</td> <td>20.03.2018</td> </tr> <tr> <td>3</td> <td>Mar-2018</td> <td>20.04.2018</td> </tr> </tbody> </table>	Sl.No.	Month	Last date	1	Jan-2018	20.02.2018	2	Feb-2018	20.03.2018	3	Mar-2018	20.04.2018									
Sl.No.	Month	Last date																					
1	Jan-2018	20.02.2018																					
2	Feb-2018	20.03.2018																					
3	Mar-2018	20.04.2018																					
3	57/2017-Central Tax dt. 15-11-2017	<p>Registered persons with annual aggregate turnover upto Rs. 1.5 crore need to file GSTR-1 on quarterly basis as per the due dates notified as follows:</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Period</th> <th>Last date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jul- Sep, 2017</td> <td>31.12.2017</td> </tr> <tr> <td>2</td> <td>Oct- Dec, 2017</td> <td>15.02.2018</td> </tr> <tr> <td>3</td> <td>Jan- Mar, 2018</td> <td>30.04.2018</td> </tr> </tbody> </table>	Sl. No.	Period	Last date	1	Jul- Sep, 2017	31.12.2017	2	Oct- Dec, 2017	15.02.2018	3	Jan- Mar, 2018	30.04.2018									
Sl. No.	Period	Last date																					
1	Jul- Sep, 2017	31.12.2017																					
2	Oct- Dec, 2017	15.02.2018																					
3	Jan- Mar, 2018	30.04.2018																					
4	58/2017-Central Tax dt. 15-11-2017	<p>In supersession of Notification No.30/2017-CT dated 11.09.2017, registered persons with annual aggregate turnover more than Rs. 1.5 crore need to file GSTR-1 on monthly basis as per the due dates notified as follows:</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Period</th> <th>Dates</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jul- Oct, 2017</td> <td>31.12.2017</td> </tr> <tr> <td>2</td> <td>Nov-2017</td> <td>10.01.2018</td> </tr> <tr> <td>3</td> <td>Dec-2017</td> <td>10.02.2018</td> </tr> <tr> <td>4</td> <td>Jan-2018</td> <td>10.03.2018</td> </tr> <tr> <td>5</td> <td>Feb-2018</td> <td>10.04.2018</td> </tr> <tr> <td>6</td> <td>Mar-2018</td> <td>10.05.2018</td> </tr> </tbody> </table>	Sl. No.	Period	Dates	1	Jul- Oct, 2017	31.12.2017	2	Nov-2017	10.01.2018	3	Dec-2017	10.02.2018	4	Jan-2018	10.03.2018	5	Feb-2018	10.04.2018	6	Mar-2018	10.05.2018
Sl. No.	Period	Dates																					
1	Jul- Oct, 2017	31.12.2017																					
2	Nov-2017	10.01.2018																					
3	Dec-2017	10.02.2018																					
4	Jan-2018	10.03.2018																					
5	Feb-2018	10.04.2018																					
6	Mar-2018	10.05.2018																					
5	59/2017-Central Tax dt. 15-11-2017	The time limit for filing of FORM GSTR-4 has been extended upto 24.12.2017 .																					
6	60/2017-Central Tax dt. 15-11-2017	The time limit for furnishing the return in FORM GSTR-5 by a non-resident taxable person, for the months of July, 2017 to October, 2017 has been extended upto 11.12.2017 .																					
7	61/2017-Central Tax dt. 15-11-2017	FORM GSTR-5A - The time limit for furnishing the return in FORM GSTR-5A for the months of July, 2017 to October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in the specified provisions has been extended upto 15.12.2017 .																					
8	62/2017-Central Tax dt. 15-11-2017	FORM GSTR-6 - The time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017 by an Input Service Distributor has been extended upto 31.12.2017 .																					
9	63/2017-Central Tax dt. 15-11-2017	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 31.12.2017																					
10	64/2017-Central Tax dt. 15-11-2017	FORM GSTR-3B - Late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards is limited to Rs.25 per day provided that in case of NIL return, the late fee payable is limited to Rs.10 per day.																					
11	65/2017-Central Tax dt. 15-11-2017	Seeks to exempt e-commerce operator who is liable to collect tax at source, with specified aggregate turnover of Rs. 20 Lakhs or Rs. 10 Lakhs as the case may be, from obtaining compulsory registration																					
12	66/2017-Central Tax dt. 15-11-2017	Seeks to exempt taxpayers who did not opt for composition levy from payment of tax on advances received in case of supply of goods																					

Sl. No.	Notification / Order / Circular No. & Date	Subject
13	12/2017-Integrated Tax dt. 15.11.2017	A new Rule 3 in IGST Rules, 2017 relating to apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017 has been inserted
14	Order No.09/2017-GST dated 15.11.2017	FORM GST TRAN-1 - The time limit for submitting the declaration in FORM GST TRAN-1 under Rule 117 has been extended upto 27.12.2017
15	Order No.10/2017-GST dated 15.11.2017	FORM GST TRAN-1 - The time limit for submitting the revised declaration in FORM GST TRAN-1 under Rule 120A has been extended upto 27.12.2017
16	Circular No.16/16/2017-GST dated 15.11.2017	<p>Applicability of GST and availability of ITC in respect of certain services as illustrated hereunder have been clarified:</p> <ol style="list-style-type: none"> i. Warehousing of agricultural produce such as Tea, Processed coffee beans or powder, pulses(de-husked or split), jiggery, processed spices, processed dry fruits, processed cashew nuts, etc. ii. Inter-state transfer of aircraft engines, parts and accessories for use by their own airlines iii. General Insurance policies provided by a State Government to the employees of the State Government/Police Personnel, employees of Electricity Department or Students of Colleges/private schools, etc (a) where premium is paid by the State Government and (b) where premium is paid by employees, students, etc.
17	Circular No.17/17/2017-GST dated 15.11.2017	<p>The procedures and guidelines for the manual filing and processing of the refund claims have been laid down and the gist of the Circular is given below:</p> <ol style="list-style-type: none"> 1. Refund of IGST paid on export of goods - No separate application is required as shipping bill itself will be treated as application for refund. 2. Refund of IGST paid on export of services / zero rated supplies to SEZ units or SEZ developers - Print out of FORM GST RFD- 01A needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable. 3. Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both - FORM GST RFD-01A needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal. Printout of the FORM GST RFD- 01A needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever applicable. <p>The refund application for various taxes i.e. CT / ST / UT / IT/ Cess can be filed with any one of the tax authorities and shall be processed by the said authority, however the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CT / IT / Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to ST / UT would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be.</p>
18	Circular No.18/18/2017-GST dated 16.11.2017	A manufacturer of fabrics will be eligible for refund of unutilised input tax credit of GST paid on inputs [other than the input tax of GST paid on capital goods] in respect of fabrics manufactured and exported by him, subject to the provisions of Section 54(10) of the CGST Act, 2017.

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

- 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]