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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: 5 -10-2017

GST TRADE NOTICE NO.028/2017

Sub: **GST** – Order No.04/2017 dated 29.09.2017 regarding **extension of time limit** for intimation of details of stock on opting to pay tax under Composition Levy – Central Tax (Rate) Notification No.30/2017-CT(Rate) dated 29.09.2017 and corresponding Integrated Tax (Rate) and Union Territory Tax (Rate) Notifications regarding **exemption** to supply of services associated with transit cargo to **Nepal and Bhutan** and amendment to **CGST Rules, 2017** – Publication of list of vendors seeking to provide E-seals to Exporters - Communication thereof - Reg.

Please refer to this office GST Trade Notice No.11/2017 dated 01.08.2017, No.024/2017 dated 21.09.2017 and No.26/2017 dated 03.10.2017 wherein certain amendments in CGST Rules, 2017, extension of time limit for filing GST TRAN-1 and implementation of electronic sealing for Containers were communicated.

2. The Central Board of Excise & Customs [CBEC] has notified certain amendments in the CGST Rules and in exemption notifications. The gist of the amendments is detailed hereunder:

Sl. No.	Notification/ Order No. & date	Effect of amendments
1	No.36/2017-Central Tax dated 29.09.2017	<p>Amendment to CGST Rules, 2017:</p> <p>[i] Rule 24(4) - 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 31.10.2017</p> <p>[ii] Rules 118, 119 and 120 - The date for filing of declaration in FORM TRAN-1 in respect of the following categories has been specified as the date stipulated under Rule 117 (i.e. 31.10.2017 as per Order No.3/2017-GST dated 21.09.2017)</p> <p>[a] Rule 118: supplies for which VAT or service tax has been paid prior to the appointed day but supplies made after the said day</p> <p>[b] Rule 119: Details of stock held by a principal and job worker</p> <p>[c] Rule 120: Goods sent on approval basis prior the appointed day</p> <p>[iii] Rule 120A -Insertion of marginal heading viz. "Revision of declaration in FORMGST TRAN-1"</p> <p>[iv] FORM GST REG-29 – The heading of the form has been substituted to specify 'migrated taxpayers' and GSTIN.</p>

Sl. No.	Notification/ Order No. & date	Effect of amendments
2	Order No. 04/2017-GST dated 29.09.2017	Composition Levy - The time limit for intimation of details of stock held when opting to pay tax under Composition Levy is extended upto 31.10.2017.
3	No.30/2017-Central Tax (Rate) dated 29.09.2017	Amendment to Notification No.12/2017-CT (Rate) dated 28.06.2017: A new entry "9B" inserted in the original notification referred above wherein CGST has been exempted in respect of supply of services associated with transit cargo to Nepal and Bhutan [Landlocked countries]
4	No.31/2017-Integrated Tax (Rate) dated 29.09.2017	Corresponding amendment to Integrated Tax as in Sl.No.3 above
5	No.30/2017-Union Territory Tax (Rate) dated 29.09.2017	Corresponding amendment to Union Territory Tax as in Sl.No.3 above
6	Board's letter F.No.450/188/2017-Cus IV (published in www.cbec.gov.in)	The details of vendors providing E-seals to Exporters have been furnished as per Board's Circular No.37/2017-Customs dated 20.09.2017, as on 29.09.2017 . Further, the details of other vendors who fulfill the requirements would be published after the verification process is completed.

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
 - The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
 - Zonal RAC Members [By e-mail]

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

