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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-CCO.(GST-3),Vol.II

Date: 09.11.2017

**GST TRADE NOTICE NO.041/2017**

Sub: GST - Union Territory Tax Notification No.17/2017 dated 24.10.2017 - Customs Notification No.99/2017-Customs (N.T.) dated 27.10.2017 - CGST Circulars No.14/14/2017-GST and No.15/15/2017-GST both dated 06.11.2017 - Communication thereof - Reg.

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

Sl. No.	Notification / Circular No. & date	Gist of the Notifications/Circulars												
1	Union Territory Tax Notification No.17/2017 dt. 24.10.2017	<p><b>Notifications issued under the CGST, 2017 Act relating to the subjects under section 21 of UTGST Act, 2017 are extended to UTGST Act:</b></p> <p>The notifications issued under the CGST Act, 2017 relating to the subjects referred in Section 21 of the UTGST Act are automatically extended to UTGST, Act with retrospective effect from 22.06.2017.</p>												
2	Customs Notification No.99/2017-Customs (N.T.) dt. 27.10.2017	<p><b>Amendment to Customs notifications relating to reorganized jurisdiction of customs:</b></p> <p>The effective date of the reorganised jurisdiction of Customs formations has been extended from 01.11.2017 to 01.01.2018, as per the amendments made to the following Customs Notifications:</p> <table border="1"><thead><tr><th>Principal Notification No.</th><th>Subject</th><th>Effective from</th></tr></thead><tbody><tr><td>82/2017-Cus (NT),dt. 24.08.2017</td><td>Jurisdiction of reorganised Customs Formations</td><td>01.01.2018</td></tr><tr><td>85/2017-Cus (NT),dt. 07.09.2017</td><td>Jurisdiction of customs officers for the purpose of audit</td><td>01.01.2018</td></tr><tr><td>92/2017-Cus (NT),dt. 28.09.2017</td><td>Jurisdiction of customs officers for the purpose of appeals.</td><td>01.01.2018</td></tr></tbody></table>	Principal Notification No.	Subject	Effective from	82/2017-Cus (NT),dt. 24.08.2017	Jurisdiction of reorganised Customs Formations	01.01.2018	85/2017-Cus (NT),dt. 07.09.2017	Jurisdiction of customs officers for the purpose of audit	01.01.2018	92/2017-Cus (NT),dt. 28.09.2017	Jurisdiction of customs officers for the purpose of appeals.	01.01.2018
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3	CGST Circular No.12/12/2017- GST dated 26.10.2017	<p><b>Clarification on Unstitched Salwar Suits:</b></p> <p>It is clarified that cut pieces of Fabrics are also classifiable as the fabrics under Chapters 50 to 55 of the first schedule to the Customs Tariff Act, 1975 on the basis of constituent materials and attract 5% GST rate with no refund of ITC as mere cutting and packing of fabrics into pieces of different length from bundles or thans will not change the nature of these goods.</p>
4	CGST Circular No.13/13/2017- GST dated 27.10.2017	<p><b>Applicability of GST on Superior Kerosene Oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]:</b></p> <p>It is clarified that GST will be payable by the refinery only on the net quantity of SKO retained for extraction of Normal Paraffin by the manufacturers of LAB. This clarification is issued in the context of GST law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.</p>
5	CGST Circular No.14/14/2017- GST dated 06.11.2017	<p><b>Procedures, safeguards and Forms for procurement of supplies of goods from DTA by EOU / EHTP Units / STP Units / BTP Units under deemed export benefits prescribed as below:</b></p> <ul style="list-style-type: none"> <li>➤ The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "<b>Form-A</b>" bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of the supplier before such deemed export supplies are made. The said intimation shall be given to (a) the registered supplier (b) the jurisdictional GST officer in charge of such registered supplier and (c) its jurisdictional GST officer.</li> <li>➤ The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit. On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to the persons referred in (a) to (c) above.</li> <li>➤ The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit. Further, the recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "<b>Form-B</b>".</li> <li>➤ The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. The digital records should be kept updated, etc and available at the said unit at all times for verification by the proper officer, whenever required.</li> <li>➤ A digital copy of Form - B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.</li> </ul> <p>The above procedure and safeguards are in addition to the terms and conditions to be adhered to by a EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015- 20 and the duty exemption notification being availed by such unit.</p>

Sl. No.	Notification / Circular No. & date	Gist of the Notifications/Circulars
6	CGST Circular No.15/15/2017-GST dated 06.11.2017	<p><b>Extension of due dates for GSTR-2A and GSTR-1A:</b></p> <p>Board has clarified that since the due dates for furnishing details under GSTR-1 and GSTR-2 have been extended, the due date for Form GSTR-2A is also extended and the details furnished in Form GSTR-1 are available to the recipient in Form GSTR-2A from 11.10.2017.</p> <p>Further, the due date for furnishing of FORM GSTR-1A for July-2017 is also extended and the details furnished in Form GSTR-1A for the month of July-2017 shall be made available to the supplier from 01.12.2017 to 06.12.2017.</p>

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