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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-Vol.II

Date : 22.08.2018

GST TRADE NOTICE NO.038/2018

Sub: GST - Circulars & Order - GST Circular No.52/26/2018 dt.09.08.2018 pertaining to clarification on applicability of GST on various goods and services / Circular No.53/27/2018 dated 09.08.2018 on the applicability of GST on petroleum gases retained for specified purpose - Circular No.54/28/2018 dated 09.08.2018 pertaining to classification of fertilizers supplied for use in the manufacture of other fertilizers / Circular No.55/29/2018 dated 10.08.2018 on taxability of services provided by Industrial Training Institute [ITI] - Order No.3/2018-CT dated 16.08.2018 relating to constitution of Standing Committee under Rule 97(4) of CGST Rules, 2017 - Communication thereof - Reg.

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Circulars & Order. The gist is detailed as hereunder:

Sl. No.	Circular / Order No. & date	Gist of the Notifications/Orders
1	Circular No.52/26/2018-GST dated 09.08.2018	Clarification has been issued on the applicability / classification of GST on various goods and services as illustrated below: Applicability: Fortified Toned Milk, refined beet and cane sugar, treated (modified) tamarind kernel powder and plain (unmodified) tamarind kernel powder, Human Blood Plasma, marine engines, cotton quilts, Disk Brake Pad etc Classification of baby wipes, facial tissues and other similar products and classification and applicable GST rate on real zari kasab (thread)
2	Circular No.53/27/2018-GST dated 09.08.2018	It is clarified that GST will be payable in specified cases by the refinery only on the net quantity of petroleum gases retained by the recipient manufacturer for the manufacture of petrochemical and chemical products

Sl. No.	Circular / Order No. & date	Gist of the Notifications/Orders
3	Circular No.54/28/2018-GST dated 09.08.2018	It is clarified that supply of fertilizers for direct use as fertilizers, or supplied for use in the manufacture of other complex fertilizers for agriculture use (soil or crop fertilizers) will attract 5% tax rate
4	Circular No.55/29/2018-GST dated 10.08.2018	Clarification has been issued on taxability of the services as illustrated below, provided by Industrial Training Institutes [ITI] : [a] Vocational training provided by private ITIs in designated trades and in other than designated trades [b] Service provided by private ITI for conduct of examination against consideration in the form of entrance fee and also on the services relating to admission to or conduct of examination [c] Services provided by Government ITI to individual trainees / students
5	Order No.3/2018-CT dated 16.08.2018	Consumer Welfare Fund - Constitution of Standing Committee under Rule 97(4) of CGST Rules, 2017 - To make recommendations for proper utilization of the money credit to the Fund for welfare of the consumers

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

Copy to the Superintendent, Computer Section, Chennai North - For uploading in website