



जी.एस.टी.औरकेंद्रीयउत्पादशुल्ककेआयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE
CHENNAI - OUTER COMMISSIONERATE/ चेन्नई-आउटरकमिश्नेट

न्यूरी टावर्स, सं: I - 2054 .II एवेन्यू : अण्णा नगर : चेन्नई 600040
NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040

सी. सं. /C.No.IV/16/049/2019-Tech

दिनांक/Dated: 10.07.2019

GST TRADE NOTICE NO.06/2019

Sub:-GST NOTIFICATION & GST ORDERS - Notification No. 11/2019-Central Tax (Rate) dated 29.06.19, Notification No. 26/2019-Central Tax, Notification No. 27/2019-Central Tax, Notification No. 29/2019-Central Tax, Notification No. 30/2019-Central Tax, Notification No. 32/2019-Central Tax & Order No. 6/2019-Central Tax all dated 28.06.19 - Communication thereof- Reg

Attention of the Trade to Notifications and Order issued by the Central Board of Indirect Taxes and Customs (CBIC) for Removal of difficulties under Central Tax, GST respectively. The gist of the Notifications and Order are tabulated hereunder.

Sl. No.	Notification/Order No. & Date	Gist of the Notification & Order
1.	11/2019-Central Tax (Rate) dated 29.06.19	Retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund notified under Section 55 of Central Goods and Service Tax, Act, 2017 (12 of 2017).
2.	26/2019-Central Tax dated 28.06.19	Extension the due date for furnishing the returns by a registered person required to deduct tax at source under Sec. 51 of the said Act in FORM GSTR-7 of CGST Rules, 2017, till the 31st day of August, 2019.
3.	27/2019-Central Tax dated 28.06.19	The due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July, 2019 to September, 2019 is prescribed as 31st October, 2019.
4.	29/2019-Central Tax dated 28.06.19	The due date for furnishing FORM GSTR-3B for the months of July, 2019 to September, 2019, is prescribed as on or before the twentieth day of the

		month succeeding such month.
5.	30/2019-Central Tax dated 28.06.19	The person registered under Section 24 of the said Act read with Rule 14 of the CGST Rules, 2017, provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access or Retrieval Services. The said category of taxpayers shall not be required to furnish an annual return in FORM GSTR-9 under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules and an annual return in FORM GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.
6.	32/2019-Central Tax dated 28.06.19	The time limit for furnishing the declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker is extended till the 31st day of August, 2019.
7.	Order No. 6/2019-Central Tax dated 28.06.19	1. This Order may be called the Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019. 2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letter and word "30 th June, 2019", the figures, letter and word "31 st August, 2019" shall be substituted.

2. All the Deputy/Assistant Commissioners are directed to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

3. The Trade & Industry Association/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


 (G. RAVINDRANATH)
 COMMISSIONER

To,

- (i) As per Mailing List (Trade & Department)
- (ii) The Superintendent, Computer Section, Chennai North Commissionerate for uploading on Official website

Copy submitted to:

- (i) The Principal Chief Commissioner of GST & C.Ex.,
Tamil Nadu & Puducherry Zone.

