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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/16/14/2019-CCO

Date: 18.01.2019

GST TRADE NOTICE NO. 001/2019

Sub: **GST/IGST Notifications & GST Circulars** - Notification No **From** 67/2018 Central Tax dated 31.12.2018 **to** 79/2018 Central Tax dated 31.12.2018; Notification No From 24/2018 central tax (Rate) dated 31.12.18 **to** Notification No 30/2018 central tax (Rate) dated 31.12.18; GST Circulars **From** 75/49/2018 dated 31.12.18 **to** 87/06/2019 dated 2.1.2019; IGST Notification **from** 25/2018 dated 31.12.18 **to** 31/2018 dated 31.12.18 -Communication thereof - Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications and circulars under Central Tax and Integrated Tax. The Gist of the Notifications/circulars is tabulated hereunder:

Sl. No.	Notification/circular No & date	Gist of the Notification /Circular
1	Notification No 67/2018 Central Tax dated 31.12.18	In exercise of power conferred under section 148 of CGST ACT 2017, the central Government on the recommendation of the council amends the figures letters and words in Para 2 to the Notification No 31/2018 central Tax dated 6.8.2018.
2	Notification No 68/2018 Central Tax dated 31.12.18	In exercise of power conferred under section 168 of CGST ACT 2017, the commissioner on the recommendation of the council amends the figures letters and words in the first Para to the Notification No 21/2017 central Tax dated 8.8.2017 & 56/2017 Central Tax dated 15.11.17 .
3	Notification No 69/2018 Central Tax dated 31.12.18	In exercise of power conferred under section 168 of CGST ACT 2017, the commissioner on the recommendation of the council amends the figures letters and words in the proviso of first Para to the Notification No 35/2017 central Tax dated 15.9.2017 & 16/2018 Central Tax dated 23.3.18.
04.	Notification No 70/2018 Central Tax dated 31.12.18	In exercise of power conferred under section 168 of CGST ACT 2017, the commissioner on the recommendation of the council amends the figures letters and words in the first Para to the Notification No 34/2018 central Tax dated 10.8.2018
5	Notification No 71/2018 Central tax dated 31.12.18	In exercise of power conferred under section 148 of CGST ACT 2017, the central government on the recommendation of the council amends the figures letters and words in the second Para to the Notification No 43/2018 central Tax dated 10.9.2018

6	Notification No 72/2018 Central tax dated 31.12.18	In exercise of power conferred under section 168 of CGST ACT 2017, the commissioner on the recommendation of the council amends the figures letters and words in the first proviso of first Para to the Notification No 44/2018 central Tax dated 10.9.2018.
7	Notification No 73/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 51 of CGST ACT 2017, the Central Government on the recommendation of the council amends the Notification No 50/2018 central Tax dated 13.9.2018 by inserting a proviso after second proviso to the Notification.
8	Notification No 74/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 164 of CGST ACT 2017, the central government hereby makes the Central Goods and service tax (fourteenth Amendment) Rules 2018 to amend Central Goods and Service Tax Rules 2017.
9	Notification No 75/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 128 of CGST ACT 2017, the central government on the recommendation of the council amends the Notification No 4/2018 central Tax dated 23.1.2018 by inserting a proviso after the proviso to the Notification.
10	Notification No 76/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 128 of CGST ACT 2017 Central Government on recommendation of the council, waives the amount of late fee payable for failure to furnish the return Form GSTR - 3B for the month of July 2017 onwards by due date, in excess of Rs twenty five for every day during such failure .
11	Notification No 77/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 128 of CGST ACT 2017, the central government on the recommendation of the council amends the Notification No 73/2017 central Tax dated 29.12.2017 by inserting a proviso after the first proviso to the Notification.
12	Notification No 78/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 168 of CGST ACT 2017, the central government on the recommendation of the council supersedes the Notification No 59/2018 central Tax dated 26.10.2018 , to extend the time limit for furnishing the declaration in FORM GST ITC 04 , till 31 st day of March 2019.
13	Notification No 79/2018 Central tax dated 31.12.2018	In exercise of power conferred under section 5 of CGST ACT 2017, the Board amends the Notification No 2/2017 central Tax dated 19.6.2017 by making a insertion in the paragraph 3 of the Notification .
14	Circular No 75/49/2018 GST dated 27.12.18	Guidelines for processing of application for Financial assistance under the central Sector scheme named Seva Bhoj Yojna of the Ministry of culture.
15	Circular No 76/50/2018 GST dated 31.12.18	Clarification on certain issues related to GST
16	Circular No 77/51/2018 GST dated 31.12.18	Denial of composition option by tax authorities and effective date thereof
17	Circular No 78/52/2018 GST dated 31.12.18	Clarification on Export of service under GST

18	Circular No 79/53/2018 GST dated 31.12.18	Clarification on refund related issues
19	Circular No 80/54/2018 GST dated 31.12.18	Clarification regarding GST rates and classification (goods)
20	Circular No 81/55/2018 GST dated 31.12.18	Clarification regarding GST tax rate for Sprinkler and Drip Irrigation system including laterals
21	Circular No 82/01/2019 GST dated 1.1.2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs)
22	Circular No 83/02/2019 GST dated 1.1.19	Applicability of GST on Asian Development Bank (ADB) and International Financial Corporation(IFC)
23	Circular No 84/03/2019 GST dated 1.1.19	Clarification on the issue of classification of service of printing of pictures covered under 998386
24	Circular No 85/04/2019 GST dated 1.1.19	Clarification on GST rate applicable on supply of Food and Beverages services by Educational Institution.
25	Circular No 86/05/2019 GST dated 1.1.19	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to a Banking company.
26	Circular No 87/06/2019 GST dated 2.1.19	Central Goods and Services Tax (Amendment) Act 2018- Clarification regarding section 140 (1) of CGST Act 2017
27	Notification No 24/2018 central tax (Rate) dated 31.12.18	In exercise of power conferred under section 9,15 of CGST ACT 2017, the central government on the recommendation of the council makes further amendments in the Notification No 01/2017 central Tax Rate dated 28.6.2017.
28	Notification No 25/2018 central tax (Rate) dated 31.12.18	In exercise of power conferred under section 11 of IGST ACT 2017,the central government on the recommendation of the council makes further amendments in the Notification No 02/2017 central Tax Rate dated 28.6.2017.
29	Notification No 26/2018 central tax Rate dated 31.12.18	In exercise of power conferred under section 11 of CGST ACT 2017, the central government on the recommendation of the council hereby exempts intra state supply of Gold falling under 7108 of customs Tariff Act 1975 when supplied by Nominated Agency, under certain conditions.
30	Notification No 27/2018 central tax Rate dated 31.12.18	In exercise of power conferred under section 9,11,16 of CGST ACT 2017 ,the central government on the recommendation of the council hereby makes further amendments in Notification No 11/2017 central Tax Rate dated 28.6.17 .

31	Notification No 28/2018 central tax Rate dated 31.12.18	In exercise of power conferred under section 11 of CGST ACT 2017, the central government on the recommendation of the council makes further amendments in the Notification No 12/2017 central Tax Rate dated 28.6.2017.
32	Notification No 29/2018 central tax Rate dated 31.12.18	In exercise of power conferred under section 9 of CGST ACT 2017, the central government on the recommendation of the council makes further amendments in the Notification No 13/2017 central Tax Rate dated 28.6.2017.
33	Notification No 30/2018 central tax Rate dated 31.12.18	In exercise of power conferred under section 11 of CGST ACT 2017, the central government on the recommendation of the council hereby inserts a Explanation in the Notification No 11/2017 central Tax Rate dated 28.6.2017.
34	Notification No 04/2018 Integrated tax dated 31.12.18	In exercise of power conferred under section 12,13 of IGST ACT 2017, the central government hereby makes Integrated Goods and Services Tax (Amendment) Rules 2018 to amend IGST Rules 2017 .
35	Notification No 25/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 5,15 of IGST ACT 2017,the central government on the recommendation of the council makes further amendments in the Notification No 01/2017 integrated Tax Rate dated 28.6.2017.
36	Notification No 26/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 6 of IGST ACT 2017, the central government on the recommendation of the council makes further amendments in the Notification No 02/2017 Integrated Tax Rate dated 28.6.2017.
37	Notification No 27/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 6 of IGST ACT 2017,the central government on the recommendation of the council makes hereby exempts intra state supply of Gold falling under 7108 of customs Tariff Act 1975 when supplied by Nominated Agency, under certain conditions.
38	Notification No 28/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 5,20 of IGST ACT 2017,the central government on the recommendation of the council makes further amendments in the Notification No 08/2017 integrated Tax Rate dated 28.6.2017.
39	Notification No 29/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 6 of IGST ACT 2017,the central government on the recommendation of the council makes further amendments in the Notification No 09/2017 integrated Tax Rate dated 28.6.2017.
40	Notification No 30/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 5 of IGST ACT 2017,the central government on the recommendation of the council makes further amendments in the Notification No 10/2017 integrated Tax Rate dated 28.6.2017.

41	Notification No 31/2018 Integrated tax (Rate) dated 31.12.18	In exercise of power conferred under section 6 of IGST ACT 2017, the central government on the recommendation of the council hereby inserts an Explanation in the Notification No 08/2017 integrated Tax Rate dated 28.6.2017.
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2. This Trade Notice is being issued so as to sensitize the Trade and field formations 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 Tax payers falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notices 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 /Tiruchirapally/ 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) The Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North Commissionerate for uploading in the website

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