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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

GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C .No IV/16/14/2019 CCO

Date: 5.08-2019

GST TRADE NOTICE NO 009/2019

Sub: GST/IGST NOTIFICATIONS & GST CIRCULARS -Notification No 33/2019 Central Tax dated 18.7.19, 34/2019 Central Tax dated 18.7.19, 35/2019 Central Tax dated 29.07.19, Notfn No 12/2019 Central Tax (Rate)dated 31.7.19, Notfn No 13/2019 Central Tax(Rate)dated 31.7.19, Notfn No 12/2019 Integrated Tax dated 31.7.19, Notfn No 12/2019 Integrated Tax (Rate) dated 31.7.19, Notfn No 13/2019 Integrated Tax (Rate)dated 31.7.19, ST Circular No 107/26/2019-GST dated 18.7.19, GST Circular No 108/27/2019-GST dated 18.7.19, GST Circular No 109/28/2019-GST dated 22.7.19, Board's circular No 1070/3/2019 CX dated 24.6.19 - Communication thereof – regarding

The Central Board of Indirect Taxes & Customs (CBIC) New Delhi has issued the following Notifications and Circulars under Central Tax, Integrated Goods and service Tax. The Gist of the Notifications and Circulars are tabulated hereunder.

sl No	Notification /Circular No & Date	Gist of the Notification & Circular
1	Notification No 33/2019-central Tax dated 18.7.19	In Exercise of powers conferred under Section 164 of CGST Act 2017, central Government hereby makes rules to amend CGST Rules 2017 namely CGST (Fifth Amendment) Rules 2019.
2	Notification No 34/2019-central Tax dated 18.7.19	In Exercise of powers conferred under section 148 of CGST Act 2017, central government on the recommendation of the council hereby amends Notfn 21/2019 Central Tax dated 23.4.19 by inserting a proviso in paragraph 2.
3	Notification No 35/2019-central Tax dated 29.7.19	In Exercise of powers conferred under section 148 of CGST Act 2017, central government on the recommendation of the council hereby further amends Notfn No 21/2019 Central Tax dated 23.4.19 by substituting for the figures letters and words with 31 st day of August 2019 in paragraph 2.
4	Notification No 12/2019-central Tax Rate dated 31.7.19	In Exercise of powers conferred under sub section 1 of sec 9 and sub section 5 of sec 15 of CGST Act 2017,central government on the recommendation of the council hereby makes further amendment in the Notfn No 1/2017 Central Tax Rate dated 28.6.17.
5	Notification No 13/2019-central Tax Rate dated 31.7.19	In Exercise of powers conferred under sub section 1 of sec 11 of CGST Act 2017, central government in the public interest to do so,on the recommendation of the council hereby amends Notfn No 12/2017 Central Tax Rate dated 28.6.17 by inserting a clause against SI no 22.
6	Notification No 12/2019-integrated tax Rate dated 31.7.19	In exercise of powers conferred by sub sec 1 of sec 5 of IGST Act 2017 read with sub sec 5 of sec 15 of CGST Act 2017, Central Government on the recommendation of the council hereby makes further amendment in Notfn No1/2017 Integrated tax Rate dated 28.6.2017.

7	Notification No 13/2019-Integrtated Tax Rate dated 31.7.19	In exercise of powers conferred by sub sec 1 of sec 6 of IGST 2017, the central Government in the public interest to do so, on the recommendation of the council hereby makes further amendment in the Notfn No 9/2017 Integrated Tax Rate dated 28.6.17.
8	Notification No 12/2019-Union Territory Tax Rate dated 31.7.19	In exercise of powers conferred by sub sec 1 of sec 7 of UTGST Act 2017 read with sub section 5 of sec 15 of CGST Act 2017, the central government on the recommendation of the council hereby makes further amendments in the Notfn No 1/2017 union territory tax (Rate) dated 28.6.2017.
9	Notification No 13/2019-Union Territory Tax Rate dated 31.7.19	In exercise of powers conferred by sub sec 1 of sec 8 of UTGST Act 2017, central government in the public interest to do so, on the recommendation of the council hereby makes further amendment in the Notfn No 12/2017 union Territory Tax Rate dated 28.6.17.
10	Circular No 107/26/2019 GST dated 18.7.19	Clarification on doubts related to supply of information Technology enabled services (ITeS services)
11	Circular No 108/27/2019 GST dated 18.7.19	Clarification in respect of goods sent /taken out of India for exhibition or on consignment basis for export promotion
12	Circular No 109/28/2019 GST dated 22.7.19	Issues related to GST on Monthly subscription /contribution charged by a Residential Welfare Association from its members
13	Circular No 1070/3/2019 CX dated 24.6.19	Implementation of CBIC (ICEGATE) E-payment portal from 1 st July 2019- Revised procedure for making e-payment of Central Excise and Service tax arrears under the new CBIC-GST Integrated portals https://cbic-gst.gov.in

- 2. This Trade Notice is being issued to sensitize the Trade and Field Formations about the contents of the aforesaid references only. For authentic version and complete details the respective references may be please be referred in the CBIC 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 taxpayers falling under their jurisdiction.
- 4. Trade and Industry Associations /chambers of commerce are requested to bring the contents of the Trade Notice to the notice of the all the Members.

(M.AJIT KUMAR)
PRINCIPAL CHIEF COMMISSIONER OF
GST & CENTRAL EXCISE
TAMIL NADU AND PUDUCHERRY

То

- i) The Principal Commissioner/Commissioner of GST & CEX Chennai North/Chennai South/Chennai Outer/Salem/Tiruchirapalli/Madurai Pondicherry /Coimbatore Chennai Audit I /Chennai Audit II/Coimbatore Audit/Chennai Appeal I /Chennai Appeal II/Coimbatore Appeal. (By e-Mail)
- ii) The Commissioner of Commercial Taxes, State CT Head office, Ezilagham No 3 Kamarajar Salai, Chepauk Chennai 600005 By e-Mail
- iii) The Commissioner of State Tax, Pondicherry, I st Floor 100 feet Road, Ellapillaichavady, Puducherry
- iv) The zonal RAC Members

By e-Mail

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The Superintendent, Computer section, Chennai North Commissionerate for Uploading in the website.