



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै उत्तर आयुक्तालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,  
CHENNAI - NORTH COMMISSIONERATE  
26/1, महात्मा गांधी मार्ग, चेन्नै-600034  
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO. 28/2019**

**Dated: 15/03/2019**

**Subject: To remove difficulty in implementation of Notification No. 2/2019-  
Central Tax (Rate).**

1. Attention of Trade is invited to Board's Order No. 03/2019-C.T dated 08-03-2019, on To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate). Copy of the order is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/01/2019 – GST Pol Vol II)

*S.P. SINGH*  
(S P SINGH /एस पी सिंह)  
ADDITIONAL COMMISSIONER अपर आयुक्त  
S.P. SINGH  
अपर आयुक्त  
ADDITIONAL COMMISSIONER

To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website  
All Divisions, Chennai North

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

Government of India  
Ministry of Finance (Department of Revenue)  
Central Board of Indirect Taxes and Customs

Removal of Difficulty  
Order No. 3/2019-Central Tax

New Delhi, the 8<sup>th</sup> March, 2019

**Subject: To remove difficulty in implementation of Notification No. 2/2019-  
Central Tax (Rate).**

S.O. (E). --- Whereas, clause (c) of sub-section (3) of section 31 the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

2. Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of Subsection (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. 2/2019- Central Tax (Rate) dated 07.03.2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No.189 (E), dated the 7 th March, 2019.

[F.No. 354/25/2019-TRU]

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(Dr. Sreeparvathy S.L.)  
Under secretary to the Government of India