

**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/16/268/2017- Pr.CCO (GST-3)

Date: 18-08-2017

**GST TRADE NOTICE NO.016/2017**

Sub: **GST** – Central Tax Notifications on time limit for furnishing of return in Form GSTR-3B for the month of **July-2017** and amendment in CGST Rules, 2017 – Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications relating to (i) certain amendments in CGST Rules, 2017 and (ii) time limit for furnishing of return in Form GSTR-3B for the month of July-2017. The gist of the notifications are highlighted hereunder:

Sl. No.	Notification No. & date	Provisions amended	Amendments
1	No.22/2017- Central Tax dated 17.08.2017	Rule 3 (4) of CGST Rules, 2017	Time limit for filing the details stock in Form CMP-03 has been <b>increased to 90 days</b> from the date of exercising the option for Composition Levy
		Rule 17 (2) of CGST Rules, 2017	The words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” have been included for the purpose of assignment of unique identity number to certain special entities such as any specialised agency of the <b>United Nations Organisation or other organisations</b> specified therein, Consulate or Embassy of foreign countries or any other person or class of persons as may be notified
		Rule 40 of CGST Rules	Amended to provide for extension of further period beyond the stipulated period of 30 days to file electronic declaration in the common portal in Form GST ITC-01 to the effect that he is eligible to input tax credit
		New Rule 44A of CGST Rules, 2017 inserted	Relates to manner of reversal of credit of Additional Duty of Customs in respect of Gold Dore Bar.
		Rule 61(5) of CGST Rules, 2017	Amended to provide for manner and condition subject to which the FORM GSTR-3B shall be furnished - Effective from 01.07.2017.
		Rule 87 (2) and (3) of CGST Rules, 2017	Pertains to <b>Electronic Cash Ledger</b> .  [i] <b>Sub-rule (2):</b> Two new provisos have been inserted as follows: [a] To specify validity period of 15 days for the challan in Form GST PMT-06 generated on common portal and [b] To provide for generation through EASIEST in respect of supply of online information and database access or retrieval services from a place outside India to a non-taxable online recipient from the date to be notified  [ii] <b>Sub-rule (3):</b> Existing proviso has been substituted to provide for deposit under sub-rule (2) in respect of supply of supply of online information and database access or retrieval services from a place outside India to a non-taxable online recipient through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network from the date to be notified
Rule 103 of CGST Rules, 2017	Amended to specify appointment of Officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling by the Government		

Sl. No.	Notification No. & date	Provisions amended	Amendments
1	No.22/2017-Central Tax dated 17.08.2017  [Contd...]	FORM GST REG-01	New instruction bearing Sl.No.16 has been inserted under the 'Instructions for submission of Application for Registration' to exempt Government departments applying for registration as suppliers from furnishing bank account details
		FORM GST REG-13 [Rule 17]	A new FORM GST REG-13 for application for grant of <b>Unique Identity Number to UN bodies/Embassies</b> has been substituted in lieu of old FORM GST REG-13 with effect from 22.06.2017
		FORM GST TRAN-1 [Transitional Input Tax Credit / Stock Statement]	Sl.No.7 of the Form amended to the following effect:  [i] Section 140(7) of the CGST Act, 2017 pertaining to eligibility for distribution of Input Tax Credit on account of any services received prior to the appointed day by an Input Service Distributor [ISD] even if the invoices are received on or after the appointed day is included in under item (a) and (b)  [ii] Column heading 1 substituted to mention registration number of the supplier or ISD and  [iii] Column heading 8 amended to insert the brackets and words '(central taxes)'
2	No.23/2017-Central Tax dated 17.08.2017	FORM GSTR-3B	The last date for filing of FORM GSTR-3B is <b>20.08.2017</b> for the following class of registered person:  i) Registered persons entitled to avail ITC but not opting to file FORM GST TRAN-1 or or before 28.08.2017 and  [ii] Any other registered person  The last date for filing is <b>28.08.2017</b> for the registered persons entitled to avail ITC <b>and</b> opting to file Form GST TRAN-1 on or before 28.08.2017 subject to the following conditions:  [a] To compute the tax payable for July 2017 and deposit the same <b>IN CASH</b> on or before 28.08.2017 [b] File FORM GST TRAN-1 before filing FORM GSTR-3B [c] Where the amount of tax payable as per FORM GSTR-3B exceeds the amount of tax deposited, the same shall be paid <b>in cash</b> along with applicable interest calculated from 21.08.2017 till the date of such deposit.

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 CBEC's website [www.cbec.gov.in](http://www.cbec.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 Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [ **By e-mail** ]
- iii. Zonal RAC Members [ **By e-mail** ]

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate [ for uploading in website ]
- ii. Sr. PS to Pr. Chief Commissioner