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

Date: 30-10-2017

**GST TRADE NOTICE NO.035/2017**

Sub: GST - Central Tax Notifications No.38/2017 to 46/2017 all dated 13.10.2017 - Integrated Tax Notifications No.9/2017 to 11/2017 all dated 13.10.2017 - Union Territory Tax Notification No.16/2017 dated 13.10.2017 - Order No.1/2017-Central Tax and Order No.1/2017-Union Territory Tax both dated 13.10.2017 - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Orders on various subjects and the gist of the Notifications / Orders are detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist
1	38/2017-Central Tax, dt. 13-10-2017	Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of "handicrafts goods"	Handmade Shawls, Stoles and scarves, Chain Stitch, Crewel, namda, gabba, Wicker willow products, Toran, Articles made of shola have been added to the list of handicraft goods eligible for exemption as notified in No.32/2017-CT dated 15.09.2017 [GST Trade Notice No.024/2017 dt.21.09.2017 may please be referred]
2	39/2017-Central Tax, dt. 13-10-2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Officers appointed under SGST Act,2017 or UTGST Act,2017 shall act as proper officers for the purpose of sanction of refund under Section 54 or Section 55 of the CGST Act readwith Rules made thereunder <b>except Rule 96 of CGST Rules, 2017</b> in respect of registered person located in their territorial jurisdiction
3	40/2017-Central Tax, dt. 13-10-2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores	Registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 can file returns as mentioned in Chapter IX of CGST Act and make payment of tax as specified in the Act.
4	41/2017-Central Tax,dt. 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-4	Time limit for filing of GSTR-4 for the quarter July-2017 to September-2017 by a composition supplier has been extended upto <b>15.11.2017</b>

Sl. No.	Notification No. & date	Subject	Gist
5	42/2017-Central Tax,dt. 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-5A	Time limit for filing of GSTR-5A for the months of July-2017, August-2017 and September-2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient as specified has been extended upto <b>20.11.2017</b> . This notification shall be deemed to be effective from 15.09.2017.
6	43/2017-Central Tax,dt. 13-10-2017	Seeks to extend the time limit for filing of FORM GSTR-6	Time limit for filing of GSTR-6 by an Input Service Distributor for the months from July-2017 to September-2017 has been extended upto <b>15.11.2017</b> [GST Trade Notice No.018/2017 dt.29.08.2017 may be referred]
7	44/2017-Central Tax,dt. 13-10-2017	Seeks to extend the time limit for submission of FORM GST ITC-01	Time limit for filing a declaration in form GST ITC-01 by registered person has been extended upto <b>31.10.2017</b>
8	45/2017-Central Tax,dt. 13-10-2017	Seeks to amend the CGST Rules, 2017	<p><b>Amendment to CGST Rules, 2017:</b></p> <p><b>Rule 3A has been substituted</b> to provide for payment of tax under composition levy from the first day of the month succeeding the month in which the intimation in Form GST CMP-02 was filed as specified, on or before 31.03.2018.</p> <p><b>Rule 46 A has been inserted after Rule 46</b> - Registered person who is supplying taxable as well as exempted goods or services or both to an unregistered person can issue a single "invoice-cum-bill of supply" for all such supplies.</p> <p><b>Under Rule 54 sub-Rule (2)</b>, for the words "tax invoice" the words "consolidated tax invoice" shall be substituted and after the words "by whatever name called", the words "for the supply of services made during a month at the end of the month" shall be inserted</p> <p><b>Under Rule 62 sub-Rule (1) the following proviso has been inserted</b> - A registered person who opts to pay tax under Composition Levy with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for <u>that period of the quarter</u> for which he has paid tax under composition levy.</p> <p>Further, he shall <u>also furnish the returns</u> as applicable to him for the period of <u>the quarter prior to opting</u> to pay tax under Composition Levy.</p> <p><b>Amendment to form GSTR1 &amp; 1A</b> - Table 6 &amp; 4 respectively have been amended to include details pertaining to zero rated supplies made to SEZ and Deemed Exports.</p> <p><b>In Form GSTR-4</b>, details under Sl.No.4A of table 4 viz. details of inward supplies received, shall not be furnished for the quarters Jul-17 to Sep-17 and Oct-17 to Dec-17,</p>

Sl. No.	Notification No. & date	Subject	Gist
9	46/2017-Central Tax ,dt. 13-10-2017	Seeks to amend notification No. 8/2017-Central Tax.	The aggregate turnover in the preceding year for Composition Scheme has been increased to Rupees One Crore and in the case of Special Category States, the same is notified as Rupees Seventy Five Lakhs
10	09/2017-Integrated Tax,dt. 13-10-2017	Seeks to amend notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of "handicrafts goods"	Corresponding amendment to IGST as at Sl.No.1
11	10/2017-Integrated Tax,dt. 13-10-2017	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)	Persons making inter-State supplies and having an aggregate turnover to be computed on all India basis not exceeding an amount of Rupees Twenty Lakhs in a financial year are exempted from obtaining registration. In the case of Special Category States, the same shall not exceed Rupees Ten Lakhs on all India basis.
12	11/2017-Integrated Tax,dt. 13-10-2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Corresponding amendment to IGST as at Sl.No.2
13	16/2017-Union Territory Tax,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Union Territory Tax.	The turnover limit for Composition levy has been increased to Rupees One Crore
14	Order No. 01/2017-Central Tax dt. 13-10-2017	To remove difficulties in implementing provisions of composition levy.	<p>1. If a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, <b>the said person shall not be ineligible for the composition levy</b> subject to the fulfillment of all other conditions specified therein</p> <p>2. In computing his aggregate turnover in order to determine eligibility for composition levy, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, <b>shall not be taken into account</b></p>
15	Order No. 01/2017-Union Territory Tax dt. 13-10-2017	To remove difficulties in implementing provisions of composition levy.	Corresponding clarification to UTGST as at Sl.No.14 above

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 ]**

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The Superintendent, Computer Section, Chennai North Commissionerate  
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