

14 SEP 2017

		Phone : 0431-2410195 Fax : 0431-2411583 Email : cextrich@excise.nic.in
केन्द्रीय जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्ली - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001.		

*Shri V. R. Srinivasan
16.9.17
Pl up load in website*

GST Trade Notice No.22/2017

Dated : 12.09.2017

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Sub: GST – Amendment to CGST Rules, 2017 - Central Tax Notification No.27/2017-Central Tax dated 30.08.2017 Communication thereof – Reg.

The Central Board of Excise & Customs [CBEC] has issued the Notification No.27/2017-Central Tax dated 30.08.2017 relating to amendments to CGST Rules, 2017. The gist of the notification is highlighted hereunder:

Sl. No.	Notification No. & Date	Provisions amended	Gist of amendments
1	No.27/2017-Central Tax dated 30.08.2017	Rule 138	(i) Rule 138 of CGST Rules, 2017 (E-way Rule) inserted vide Notification No.10/2017-Central Tax dated 28.06.2017 has been substituted with new Rule 138 which specifies the document in relation to movement of goods of value more than Rs.50,000/-, viz, e-way bill. (ii) E-way will be generated when there is movement of goods - <ul style="list-style-type: none"> • In relation to a 'supply' • For reasons other than a 'supply' • Due to inward supply from an unregistered person (iii) E-way bill can be generated by the registered person as a consignor or the recipient of supply as consignee from the common portal. The transporter can also generate the e-way bill based on the information provided by the registered person (iv) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal (v) E-way bill is valid for One day for a distance of upto 100 Km and for every 100 Km or part thereof thereafter, validity is extended by One additional day (vi) Exemption from generation of e-way bill has been provided under sub-Rule 14 of Rule 138 for certain goods listed in annexure to the said sub-rule (vii) The facility of generation and cancellation of e-way bill will also be made available through SMS
		Rule 138A	This rule is inserted after Rule 138 and it specifies the documents and device to be carried by a person-in-charge of conveyance
		Rule 138B	Relates to physical verification of documents and conveyances

EDPU

Rule 138C	Relates to inspection and verification of goods
Rule 138D	Under this rule, transporter has been provided with a facility for uploading information regarding detention of vehicle
Form under Rule 58(1)	"FORM GST ENR-01" prescribed under the said Rule has been substituted with revised FORM GST ENR-01 and shall be deemed to have been substituted with retrospective effect from 01.07.2017
Form under Rule 89(1)	"FORM GST-RFD-01" prescribed under the said Rule have been substituted with revised FORM GST-RFD-01 and shall be deemed to have been substituted with retrospective effect from 01.07.2017
FORM GST TRAN-2	With effect from 01.07.2017, in FORM GST TRAN-2, (i) In serial No.4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to have been substituted (ii) In serial No.5, for the words "credit on", the words "credit of" shall be substituted and shall be deemed to have been substituted
Effect date	Save as otherwise provided in these rules, they shall come into force on such date as may be appointed

2. This trade notice is being issued so as to sensitize the Trade and **field formations** about the contents of the aforesaid references. For complete details, the relevant notifications may please be referred in CBEC's websites www.cbec.gov.in.

3. The Trade & Industry Associations / Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(Issued from file C.No.IV/16/25/2017-GST-Policy)

(S. SRIMATHI)
JOINT COMMISSIONER

To

As per the mailing list.

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,
Tiruchirappalli - I / Tiruchirappalli - II / Thanjavur / Karur / Cuddalore Divisions.

All Range Offices under this Commissionerate.

The Deputy / Assistant Commissioner of GST & Central Excise,
GST Seva Kendra / Taxpayers Service Cell / Adjudication / Anti-Evasion / Audit /
Computer / EDPU / Legal & Review / TRC / P.R.O. Hqrs. Office, Tiruchirappalli.

The P.S. to Commissioner / Steno to Joint Commissioner.

Computer Section, Hqrs. Office, Tiruchirappalli	For uploading the Trade Notice in the website of Tiruchirappalli Commissionerate.
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