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केन्द्रीय जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि – 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001		

**GST Trade Notice No.38/2017****Dated : 08.11.2017**

Sub: GST – Central Tax (Rate) Notifications No.31/2017 to 38/2017 all dated 13.10.2017, No.39/ 2017-CT (Rate) dated 18.10.2017 and No.40/ 2017–CT (Rate) dated 23.10.2017 – Integrated Tax (Rate) Notifications No.32/2017 to 39/2017 all dated 13.10.2017, No.40/2017–IT (Rate) dated 18.10.2017 and No.41 /2017-IT (Rate) dated 23.10.2017 – Union Territory Tax (Rate) Notifications No.31/2017 to 38/2017 all dated 13.10.2017, No.39/ 2017-UTT (Rate) dated 18.10.2017 and No.40/2017-UTT (Rate) dated 23.10.2017 – 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	31/2017- Central Tax(Rate) dated 13.10.2017	Seeks to amend notification No.11/2017- Central Tax(Rate)	<p>(i) In the table in Notification No.11/2017-Central Tax (Rate) pertaining to services, various amendments have been made in the rates. A few amendments are highlighted hereunder</p> <p><b>(a) Sl.No.3:</b></p> <p>A. in term (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;</p> <p>B. in term (vi), in column (3), for the words, "a local authority or a Governmental authority" the words " a local authority, a Governmental Authority or a Government Entity" shall be substituted ;</p> <p>C. in terms (iii), and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely:-</p> <p>"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";</p> <p>D. Item (vii) in column, 3 4 and 5 of the table has been substituted with items (vii), (viii) and (ix) specifying CGST rates for composite supply of works contract involving predominantly earth work, offshore works contract relating to oil and gas exploration as specified and construction service other than</p>

			<p>those specified in items (i) to (viii) respectively</p> <p><b>(b) SI.No.8 – Item (ii)</b> – In respect of transport of passengers as specified therein, the proviso has been amended to substitute the word 'or' with 'and' to the effect that the credit of input tax charged on goods and services used in supplying the service has not been taken. {Refer explanation No.(iv) }</p> <p><b>(c) SI.No.8 – Item (vi)</b> - For transport of passengers by any motor vehicle as specified therein, different CGST rates viz. 2.5% without ITC other than those excluded and 6% with ITC has been stipulated {Ref explanation No.(iv) }</p> <p><b>(d) SI.No.9 – Item (v) and (vi)</b> – For Transport of natural gas through pipeline, different CGST rates viz 2.5% without ITC and 6% with ITC has been stipulated and CGST at 9% has been stipulated for goods transport services other than items (i) to (v) {Ref explanation No.(iv)}</p> <p><b>(e) SI.No.10 – Item (i)</b> – For renting of any motor vehicles designed to carry passengers as specified therein, different CGST rates viz. 2.5% without ITC other than ITC of input service in same line of business and 6% with ITC has been stipulated {Ref explanation No.(iv) }</p> <p>Amendments have also been made in respect of leasing of motor vehicles, financial and related services, leasing or rental service with or without operator etc.–<b>Ref SI.No.15 &amp; 17.</b></p> <p>Amendments notified for <b>SI.No.26 &amp; 27:</b> In respect of all products falling under Chapter 71 of the First schedule to Customs Tariff Act, printing of all goods falling under Chapter 48 or 49 which attract CGST at 2.5% or NIL, all food and food products falling under Chapters 1 to 22 in the first schedule of Customs Tariff Act, all products falling under Chapter 23 in the first schedule of Customs Tariff Act except dog and cat foods put up for retail sale falling under tariff item 23091000 of the said chapter, manufacture of clay bricks, services by way of job work in relating to manufacture of umbrella, printing of all goods and services by way of treatment or process on goods belong to another person in relation to printing of all goods under chapter 48 or 49 which attract CGST at 6%, services by way of printing of all goods as specified therein where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer, etc.</p> <p><b>In para 4</b> of the notification, clauses (ix) and (x) pertaining to "Governmental Authority:" and "Government Entity" have been inserted.</p>
2	32/2017-Central Tax(Rate) dated	Seeks to amend notification No.12/2017-CT(R)	<b>1.</b> In SI.No.5 of the Table under Notification No.12/2017-CT(Rate) dated 28.06.2017, in column (3), the words "Governmental

	13.10.2017		<p>authority" have been substituted with the words "Central Government, State Government, Union Territory, Local Authority or Governmental Authority"</p> <p><b>2. New entries under Sl.No.9C, 21A and 23A have been inserted to exempt</b></p> <p>(i) Supply of service by a Government Entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.</p> <p>(ii) Services provided by a GTA to an unregistered person, including an unregistered casual taxable person, other than specified recipients</p> <p>(iii) Service by way of access to a road or a bridge on payment of annuity</p> <p>3. In Sl.No.41, entry under Column (3) has been substituted to include any entity having 50% or more ownership of Central Government, State Government, Union Territory in respect of service by way of granting long term lease of thirty years or more to industrial units or developers in any industrial or financial business area</p> <p>4. In paragraph 2 (definitions), clause (zf) has been substituted with clause (zf) and (zfa) pertaining to "Governmental authority" and "Government Entity"</p>
3	33/2017-Central Tax (Rate) dated 13.10.2017	Seeks to amend notification No. 13/2017-CT (R ) regarding services provided by Overseeing Committee Members to RBI under RCM	New entry under Sl.No.10 has been inserted to include the services received by RBI from Members of Overseeing Committee constituted by the RBI for payment of CGST under Reverse Charge Mechanism
4	34/2017-Central Tax (Rate) dated 13.10.2017	The notification No.34/2017-Central Tax (Rate) seeks to amend Notification No.1/2017-Central Tax (Rate)	<p>Rates of various goods as illustrated hereunder have been amended:</p> <p>(a) <b>Schedule-I - 2.5%</b> - Mango sliced, dried, khakra, plain chappatti or roti, namkeens, bhujia, mixture etc as specified therein other than put up in unit container, kerosene in PDS, bunker fuels, medicaments, waste, parings and scrap of plastics/ rubber, waste or scrap of hard rubber, recovered waste or scrap of paper or paperboard, Duty credit scrips, real zari thread etc., cullet waste or scrap of glass, e-waste, biomass briquettes etc.,</p> <p>(b) <b>Schedule -II - 6%</b> - mangoes, dried fruits of Chapter 8, namkeens, bhujia, mixture etc as specified therein put up in unit container and bearing brand name as specified therein, sewing thread, synthetic or artificial filament yarns, etc.</p> <p>(c) <b>Schedule III - 9%</b> Poster colour, modeling pastes, preparations known as dental wax etc as specified, all goods other</p>

			<p>than all goods of marble and granite, statues etc chapter heading 6802} , fitting for loose leaf binders or files, letter clips, etc of base metal, parts suitable for use solely or principally with fixed speed diesel engines of power no exceeding (15HP) Chapter (84), parts suitable for use solely or principally with power driven pumps as specified therein (Chapter 84 or 85) plain shaft bearing (Chapter heading 8483) etc.,</p> <p>Further corresponding amendments in the respective Schedules have been made in respect of the goods for which rates have been amended and a proviso pertaining to filing of affidavit and other conditions in respect of brand name has been inserted in the Annexure.</p>
5	35/2017-Central Tax (Rate) dated 13.10.2017	Seeks to amend notification No.2/2017-Central Tax (Rate)	<p>i. <b>Entries under SI.No.122A and SI.No.150</b> have been inserted to exempt CGST, as under:</p> <p><b>SI.No.122A:</b> Duty Credit Scrips falling under Chapter Heading 4907</p> <p><b>SI.No.150:</b> Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State government, Union Territory or local authority in the form of grants</p> <p>ii. In the explanation, clause (v) pertaining to "Government Entity" has been inserted</p> <p>iii. a proviso pertaining to filing of affidavit and other conditions in respect of brand name has been inserted in the Annexure-1</p>
6	36/2017-Central Tax (Rate) dated 13.10.2017	Seeks to amend notification No.4/2017-Central Tax (Rate)	<p><b>Reverse charge:</b></p> <p><b>Entry under SI.No.6 has been inserted:-</b> Any registered person receiving supplies of used vehicles, seized and confiscated goods, old and used goods, waste and scrap falling under any chapter from Central Government, State Government, Union Territory or a local authority is liable to pay CGST under RCM</p>
7	37/2017-Central Tax (Rate) dated 13.10.2017	Seeks to prescribe Central Tax rate on the leasing of motor vehicles	IN respect of intra state supply of goods viz., motor vehicles, subject to conditions specified in the annexure to the notification, the rate of CGST is notified at 65% of CGST applicable otherwise under Notification No.1/2017-Central Tax (Rate) dated 28.06.2017
8	38/2017-Central Tax (Rate) dated 13.10.2017	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2018	The proviso pertaining to restrictions of exemption from payment of CGST on reverse charge on intra state supplies received by a registered person from unregistered person upto Rs.5,000/- per day has been omitted and payment of CGST on reverse charge basis on intra state supplies received by a registered person from unregistered person has been exempted till 31.03.2018
9	39/2017-Central Tax (Rate) dated	Seeks to reduce GST rate on Food preparations put up in unit containers and	CGST rate on intra state supplies of foods preparations put up in unit containers and intended for free distribution to economically

	18.10.2017	intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	weaker sections of the society under a programme duly approved by the Central Government or any State Government has been notified as 2.5% subject to fulfillment of condition specified therein
10	40/2017-Central Tax (Rate) dated 23.10.2017	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions	CGST rate on intra-State supply of taxable goods by a registered supplier to a registered recipient for export has been notified as 0.05%, subject to fulfillment of conditions specified
11	32/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018	Corresponding amendment to IGST as at Sl.No.8 above
12	33/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No.9/2017-IT(R)	Corresponding amendment to IGST as at Sl.No.2 above
13	34/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No.10/2017-IT(R) regarding services provided by Overseeing Committee members to RBI under RCM	Corresponding amendment to IGST as at Sl.No.3 above
14	35/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No.1/2017-Integrated Tax (Rate)	Corresponding amendment to IGST as at Sl.No.4 above
15	36/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)	Corresponding amendment to IGST as at Sl.No.5 above
16	37/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No.4/2017-Integrated Tax (Rate)	Corresponding amendment to IGST as at Sl.No.6 above
17	38/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to prescribe Integrated Tax rate on the leasing of motor vehicles	Corresponding amendment to IGST as at Sl.No.7 above
18	39/2017-Integrated Tax (Rate) dated 13.10.2017	Seeks to amend notification No.8/2017-Integrated Tax (Rate)	Corresponding amendment to IGST as at Sl.No.1 above
19	40/2017 Integrated Tax (Rate) dated 18.10.2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	Corresponding amendment to IGST as at Sl.No.9 above
20	41/2017 Integrated Tax (Rate) dated 23.10.2017	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions	Integrated Tax rate on inter-State supply of taxable goods by a registered supplier to a registered recipient for export has been notified as 0.1%, subject to fulfillment of conditions specified
21	31/2017 Union Territory Tax (Rate) dated 13.10.2017	Seeks to amend notification No.11/2017-UTT(R)	Corresponding amendment to UTGST as at Sl.No.1 above
22	32/2017 Union Territory Tax (Rate) dated 13.10.2017	Seeks to amend notification No.12/2017-UTT(R)	Corresponding amendment to UTGST as at Sl.No.2 above
23	33/2017 Union Territory	Seeks to amend notification No.13/2017	Corresponding amendment to UTGST as at

	Tax(Rate) dated 13.10.2017	UTT(R) regarding services provided by Overseeing Committee members to RBI under RCM	Sl.No.3 above
24	34/2017 Union Territory (Rate) dated 13.10.2017	Seeks to amend notification No.1/2017 Integrated Tax (Rate )	Corresponding amendment to UTGST as at Sl.No.4 above
25	35/2017 Union Territory Tax(Rate) dated 13.10.2017	Seeks to amend notification No.2/2017- Integrated Tax (R)	Corresponding amendment to UTGST as at Sl.No.5 above
26	36/2017 Union Territory Tax(Rate) dated 13.10.2017	Seeks to amend notification No.4/2017- Integrated Tax (R)	Corresponding amendment to UTGST as at Sl.No.6 above
27	37/2017 Union Territory Tax (Rate) dated 13.10.2017	Seeks to prescribe Union Territory Tax rate on the leasing of motor vehicles	Corresponding amendment to UTGST as at Sl.No.7 above
28	38/2017 Union Territory Tax(Rate) dated 13.10.2017	Seeks to exempt payment of tax under Section 7(4) of the UTGST Act, 2017 till 31.03.2018	Corresponding amendment to UTGST as at Sl.No.8 above
29	39/2017 Union Territory Tax(Rate) dated 18.10.2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	Corresponding amendment to UTGST as at Sl.No.9 above
30	40/2017 Union Territory Tax(Rate) dated 23.10.2017	Seeks to prescribe Union Territory Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions	Corresponding amendment to UTGST as at Sl.No.10 above

2. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred in CBEC's websites [www.cbec.gov.in](http://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

All the Members of Regional Advisory Committee.

Trade and Industry (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 / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit / Computer / EDPU / Legal & Review / TRC, Hqrs. Office, Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

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