

		Phone : 0431-2411195 Fax : 0431-2411583 Email: cextrich@excise.nic.in
<p style="text-align: center;">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</p>		

GST Trade Notice No.39/2017**Dated : 08.11.2017**

Sub: GST – Central Tax Notifications No.47/2017-CT to 49/2017-CT all dated 18.10.2017 and 50/2017-CT dated 24.10.2017 – CGST Circulars No.9/9/2017-GST and No.10/10/2017-GST both dated 18.10.2017, CGST Circular No.11/11/2017-GST dated 20.10.2017 - Communication thereof - Reg.

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

Sl. No.	Notification No. /Circular No. & Date	Subject	Gist
1	47/2017- Central Tax dated 18.10.2017	Tenth Amendment to the CGST Rules, 2017	<p>Rule 89(1) - 3rd proviso substituted to include the supplier of deemed export supplies for filing refund application in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund.</p> <p>Rule 96(1)(a) – Pertains to refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking. The words "or such further period as may be allowed by the Commissioner" has been inserted.</p> <p>Form GST RFD-01 - Statements 2 and 4 have been modified to include Cess.</p>
2	48/2017- Central Tax dated 18.10.2017	Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017	<p>Board has notified the supplies of the following description as deemed exports:</p> <ol style="list-style-type: none"> Supply of goods by a registered person against Advance Authorisation. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation. Supply of goods by a registered person to Export Oriented Unit. Supply of gold by a bank or Public Sector Undertaking, specified in the notification No.50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation
3	49/2017- Central Tax dated 18.10.2017	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST Rules, 2017	<p>Board has notified the following documents as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund:</p> <ol style="list-style-type: none"> Acknowledgement by the jurisdictional Tax Officer of the Advance Authorisation holder or Export Promotion Capital Goods

			<p>Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.</p> <p>ii. An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.</p> <p>iii. An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.</p>
4	50/2017-Central Tax dated 24.10.2017	Form GSTR-3B - Waiver of late fee	Form GSTR-3B - The late fee for all registered persons who failed to furnish the return in Form GSTR-3B for the months of August and September 2017 by the due date has been waived.
5	Circular No.9/9/2017-GST dated 18.10.2017	Authorised officer for enrollment of Goods and Services Tax Practitioner	<p>Goods and Services Tax Practitioner – Enrolling or rejecting application : The Assistant Commissioner / Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as GST Practitioner in FORM GST PCT-1 as the officer authorized to approve or reject the said application.</p> <p>It is also clarified that the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.</p>
6	Circular No 10/10/2017-GST dated 18-10-2017	Clarification on movement of goods on approval basis	<p>Supply of goods on approval basis:</p> <p>Goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods.</p> <p>For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.</p> <p>This clarification would be applicable to all goods supplied under similar situations.</p>

7	Circular No.11/11/2017- GST dated 20.10.2017	Clarification on taxability of printing contracts	<p>Supply of service: In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.</p> <p>Supply of goods : In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc, falling under Chapter 48 or 49, printed with design, logo etc supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content (supplied by the recipient of supply) is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.</p>
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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.

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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