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केन्द्रीय जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विल्लियम्स 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.40/2017**

**Dated : 08.11.2017**

Sub: GST – Central Tax Notifications No.51/2017 to 53/ 2017 all dated 28.10.2017 and 54/2017 dated 30.10.2017 – Integrated Tax (Rate) Notification No.42/2017–IT(Rate) dated 27.10.2017 – Orders No.05/2017–GST to No.08/2017-GST all dated 28.10.2017 – Customs Circular No.41/2017 dated 30.10.2017 – 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 / Order / Circular No. & Date	Subject	Gist
1	51/2017- Central Tax dated 28.10.2017	Amendment to CGST Rules, 2017	<p>Amendments have been made to CGST Rules, 2017 as detailed below:</p> <p>(i) <b>Rule 24(4) – Cancellation of Registration</b> – The date for submitting application in Form GST REG-29 for cancellation of registration by a person who is not liable to be registered under the CGST Act has been extended to 31.12.2017.</p> <p>(ii) <b>Rule 45(3) – Goods sent to job worker</b> – Amended to provide for further period as may be extended by the Commissioner to furnish Form GST ITC-04 towards challan details and to notify that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union Territory tax shall be deemed to be notified by the Commissioner.</p> <p>(iii) <b>Rule 96(2) – Refund of integrated tax paid on goods exported out of India</b> – Provisos under this sub-rule have been inserted</p> <p>(a) to enable the supplier to provide the details relating to exports as specified in Table 6A of Form GSTR-1 after filing return in Form GSTR-3B in case the time limit for filing GSTR-1 is extended and the same shall be transmitted electronically by the common portal to the system designated by the Customs and</p> <p>(b) the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.</p> <p>(iv) <b>Rule 96A(2) – Refund of integrated tax paid on export of goods or services under bond or Letter of undertaking</b> – Similar provisos as mentioned at (iii) above have been inserted.</p>

2	52/2017-Central Tax dated 28.10.2017	Seeks to extend the due date for submission of details in <b>FORM GST-ITC-01</b>	Time limit for filing a declaration in Form <b>GST ITC-01</b> pertaining to claim of ITC by registered person has been <b>extended upto 30.11.2017</b>
3	53/2017-Central Tax dated 28.10.2017	Seeks to extend the due date for submission of details in <b>FORM GST-ITC-04</b>	The time limit for making the declaration in <b>FORM GST ITC-04</b> , in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, <b>during the quarter July to September, 2017 has been extended upto 30.11.2017</b>
4	54/2017-Central Tax dated 28.10.2017	Furnishing GSTR-2 and GSTR-3	The <b>time limit</b> for furnishing of <b>GSTR-2 &amp; GSTR-3</b> has been extended as detailed below:  <b>GSTR-2-Upto 30.11.2017</b> <b>GSTR-3-Upto 11.12.2017</b>
5	42/2017-Integrated Tax (Rate) dated 27.10.2017	Seeks to amend notification No. 9/2017-Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR.	<b>New entry under SI.No.10D</b> has been inserted to exempt IGST on inter—state supply of services to Nepal and Bhutan against payment in INR.
6	Order No.05/2017-GST dated 28.10.2017	Intimation of details of stock in <b>FORM GST CMP-03</b>	<b>Composition Levy</b> – In supersession of Order No.04/2017—GST dated 29.09.2017, the time limit for intimation of details of stock in <b>FORM GST CMP-03</b> has been <b>extended upto 30.11.2017</b>  <i>[Refer Trade Notice No.29/2017 dt.12.10.2017]</i>
7	Order No. 06/2017- GST, dt 28.10.2017	Application in <b>FORM GST-REG-26</b>	<b>Time limit</b> for submitting application for enrolment of existing taxpayer in <b>FORM GST REG-26</b> has been <b>extended upto 31.12.2017.</b>
8	Order No.07/2017-GST, dated 28-10-2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117	In supersession of Order No.03/2017-GST dated 21.09.2017, the time limit for submitting the declaration in <b>FORM GST TRAN-1</b> under rule 117 has been <b>extended upto 30.11.2017</b>  <i>[Refer Trade Notice No.27/2017 dt.09.10.2017]</i>
9	Order No. 08/2017-GST, dated 28-10-2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A	In supersession of Order No.02/2017-GST dated 18.09.2017, the time limit for submitting revised declaration in <b>FORM GST TRAN—1</b> under rule 120A has been <b>extended upto 30.11.2017</b>  <i>[Refer Trade Notice No.25/2017 dt.26.09.2017]</i>
10	Customs Circular No.41/2017-Customs dated 30.10.2017	Implementation of Electronic Sealing for Containers by exporters under self-sealing procedure	This Circular is in continuation to Customs Circular No.26/2017 dated 01.07.2017 and 36/2017 dated 20.09.2017 already issued.  <i>[Refer Trade Notice No.19/2017 dt.01.09.2017]</i>  The present status of preparedness in respect of self-sealing using RFID e-seals, the procedures to be followed by the vendors of RFID seals and the Customs formations, list of stations to which Readers have been provided etc and various instructions have been communicated. Few salient aspects are

			<p>highlighted hereunder:</p> <ul style="list-style-type: none"> <li>➤ <b>Fixed Readers are already in place in Chennai Port</b> and are being already used to monitor the movement of trucks from CFS to the Port</li> <li>➤ <b>Tiruppur Coimbatore ICD, Ennore Port, Chennai Port and Custom House Tuticorin</b> are covered in the list of Customs stations where Readers have been provided (as declared by Vendors)</li> <li>➤ It would be <b>mandatory</b> in respect of all exporters who have been permitted self-sealing facilities under erstwhile procedures and exporters who are AEOs to seal their export containers with RFID e-seal <b>w.e.f. 08.11.2017</b></li> <li>➤ In respect of the category exporters who are availing supervised stuffing, extant practice of supervised stuffing <b>may continue till 19.11.2017</b> and <b>shall have to switch to RFID e-seal procedures w.e.f. 20.11.2017</b></li> <li>➤ Exporters who have newly applied to the jurisdictional customs authority for self-sealing permission under Circular No.26/2017-Cus shall commence use of the facility <b>subject to grant of permission and upon adoption of RFID e-sealing.</b></li> </ul>
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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](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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