

	<b>011105</b>		<div style="border: 1px solid black; padding: 5px;"> <p>जीएसटी एवं केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय, तिरुच्चिरापल्लि-1</p> <p>Phone : 0431-2411195 Fax : 0431-2411583</p> <p>22 AUG 2017</p> <p>OFFICE OF THE COMMISSIONER OF GST AND CENTRAL EXCISE, TIRUCHCHIRAPALLI</p> <p>Detail: ce@excise.nic.in</p> </div>
<p>केन्द्रीय जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि – 620 001 OFFICE OF THE COMMISSIONER OF GST &amp; CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001.</p>			

**GST Trade Notice No.16/2017**

**Dated : 18,08.2017**

Sub: GST – Notification No.23/2017-Central Tax dated 17.08.2017 – Specified the time limit and conditions for certain class of registered persons for furnishing the return in FORM GSTR-3B for the month of July, 2017 – Reg.

The Central Board of Excise and Customs (CBEC) has issued Notification No.23/2017-Central Tax dated 17.08.2017, wherein specified the time limit and conditions for certain class of registered persons for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017. The gist of notification is re-produced hereunder.

TABLE

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017	20th August, 2017	...
2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28th August, 2017	28th August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20th August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of FORM GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before 28th August, 2017

			along with the applicable interest calculated from the 21st day of August, 2017 till the date of such deposit.
3.	Any other registered person	20 <sup>th</sup> August, 2017	.....

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.-* For the purposes of this notification, the expression-

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

2. This trade notice is being issued to sensitize the **field formations** and **the Trade** about salient features of notification. For complete details, the relevant notification may please be referred in CBEC's websites [www.cbec.gov.in](http://www.cbec.gov.in) and [www.gst.gov.in](http://www.gst.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 submitted to The Principal Chief Commissioner of GST & Central Excise, Chennai.

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 / EDP / Legal & Review / Policy / 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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