

22 JAN 2019

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		<p>OFFICE OF THE COMMISSIONER OF GST AND CENTRAL TAX, TIRUCHCHIRAPALLI</p> <p>Phone : 0431-241118 / 2411477 Fax : 0431-2411583 Email : trichy.gst@gov.in</p>
<p>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</p>		

जीएसटी ट्रेड नोटिस नंबर **03 / 2018**
GST Trade Notice No. **03 / 2018**

दिनांक: 19 .01.2018
Dated : 19 .01.2018

विषय Sub: जीएसटी GST - Central Tax Notifications No.67/2017 to 70/2017 all dated 21.12.2017 and Order No.11/2017-GST dated 21.12.2017 pertaining to extension of the limit of various forms - CGST Circular Nos. 22/22/2017 & 23/23/2017 both dated 21.12.2017 pertaining to clarification on supply by an artist and maintenance of books by an auctioneer/ Principal relating to Tea, Rubber, etc respectively - Communication there of - Reg.

Please refer to this office GST Trade Notice Nos.37/2017 dated 08.11.2017, 40/2017 dated 08.11.2017 and 46/2017 dated 23.11.2017.

2. In continuation, the Central Board of Excise & Customs, (CBEC) has issued the following Notifications / Circulars / Orders. The gist of the Notifications / Circular / Orders are detailed as follows:-

Sl. No.	Notification No. & Date	Subject	Gist of Notification/ Orders
1	67/2017 Central Tax dated 21.12.2017	Seeks to extend the due date for submission of details in Form GST -ITC-01	Time limit for filing a declaration in Form GST ITC-01 by registered persons, who have become eligible during the months from July,2017 to November,2017 to the effect that they are eligible to avail the input tax credit, has been extended upto 31.01.2018 . <i>(Refer Trade No.37/2017 dated 08.11.2017 and 40/2017 dated 08.11.2017).</i>
2	68/2017 Central Tax dated 21.12.2017	Seeks to extend the time limit for filing of FORM GSTR-5	Time limit for filing the return by a non-resident taxable person in Form GSTR-5 for the months from July,2017 to December,2017 has been extended upto 31.01.2018 <i>(Refer Trade Notice No.46/2017 dated 23.11.2017)</i>

3	69/2017-Central Tax dated 21.11.2017	Seeks to extend the time limit for filing of FORM GSTR 5A	<p>Time limit for filing of Form GSTR-5A for the months from July, 2017 to December, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017 has been extended upto 31.01.2018.</p> <p><i>(Please refer Trade Notice No.37/2017 dated 08.11.2017 and 46/2017 dated 23.11.2017)</i></p>
4	70/2017 Central Tax dated 21.12.2017	Thirteenth Amendment to CGST Rules, 2017	Certain amendment to forms GSTR-1, GST RFD-01 and GST RFD 01A have been made
5	Circular No.22/22/2017 dated 21.12.2017	Clarification on issues regarding treatment of supply by and artist in various States and supply of goods by artists from galleries	<ul style="list-style-type: none"> ➤ Art work for supply on approval basis can be moved from the place of business of the registered person (artist) 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 actual supply of art work. ➤ Supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Service Tax Act, 2017 ➤ In case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery that the actual supply takes place and applicable GST would be payable at the time of such supply.
6	Circular No.23/23/2017 dated 21.12.2017	Issues in respect of maintenance of books of accounts relating to additional place of business by a	<p>It has been clarified that -</p> <p>(a) The principal and the auctioneer of tea, coffee, rubber, etc are required to declare warehouses where such</p>

		principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.	<p>goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.</p> <p>(b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to sub-section(1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s)</p> <p>(c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business</p> <p>(d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfillment of other provisions of the Act and the rules made there under.</p> <p>It has been further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.</p>
7	Order 11/2017 GST dated 21.12.2017 (Order No. 05/2017 GST dated 28.10.2017 is superseded	Extension of time limit for intimation of details of stock in Form GST CMP03	<p>Composition levy – The period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP 03 is extended upto 31.01.2018</p> <p>(Please refer Trade Notice No.40/2017 dated 08.11.2017)</p>

3. यह व्यापार नोटिस जारी किया गया है ताकि उपरोक्त संदर्भों की सामग्री और पूर्ण विवरण के लिए व्यापार और क्षेत्रीय संरचनाओं को संवेदित किया जा सके, संबंधित संदर्भों को सीबीईसी की वेबसाइट www.cbec.gov.in से देखा जा सकता है।

3. 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.

4. ट्रेड एंड इंडस्ट्री एसोसिएशन / वाणिज्य मंडलों से अनुरोध किया जाता है कि ट्रेड नोटिस की सामग्री को अपने सभी सदस्यों की जानकारी में लाएं।

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

(फाइल सी. संख्या: IV/16/04/2018-जीएसटी नीति के द्वारा जारी)
(Issued from file C.No.IV/16/04/2018-GST Policy)

(एस. श्रीमती) (S. Srimathi)

संयुक्त आयुक्त **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.