

		Phone : 0431-2417118 / 2411477 Fax : 0431-2411583 Email : trichy.gst@gov.in
<p style="text-align: center;"> जीएसटी एवम् केंद्रीय 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>		

जीएसटी ट्रेड नोटिस नंबर **15 / 2018**  
GST Trade Notice No.15 / 2018

दिनांक : 06.03.2018  
Dated : 06.03.2018

विषय Sub: जीएसटी GST - Postponement of E-way Bill Rules - Notification No.11/2018-CT dated 02.02.2018 - **Proper Officer under Sections 73 and 74 of CGST Act, 2017 and under the IGST Act, 2017 and monetary limits for issue of show cause notice and orders** - GST Circular No.31/05/2018-GST dated 09.02.2018 - **Clarification on taxability of hostel accommodation to students by Trust, healthcare / ancillary services provided by hospitals, payment of fees / penalty to Consumer Disputes Redressal Commission, joyrides, etc** - GST Circular No.32/06/2018-GT dated 12.02.2018 - Communication thereof - Reg.

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Please refer to this office GST Trade Notice No.05/2017 dated 06.07.2017 and GST Trade Notice No.02/2018 dated 16.01.2018 communicating references pertaining to appointed date of E-way bill rules and assignment of proper officers for provisions other than registration and composition under the CGST Act, 2017.

2. In continuation, the Central Board of Excise & Customs (CBEC) has issued the following Notification/ Circulars pertaining to E-way Bill Rules, issue of show cause notice and orders by proper officers and clarification on taxability certain activities:

- (i) Notification No.11/2018-Central Tax dated 02.02.2018
- (ii) Circular No.31/05/2018-GST dated 09.02.2018
- (iii) Circular No.32/06/2018-GST dated 12.02.2018

3. The reference and gist of the issues are detailed hereunder:-

4. **Notification No.11/2018-Central Tax dated 02.02.2018** - The earlier Notification No.74/2017-Central Tax dated 29.12.2017 wherein, 01.02.2018 was notified as the effective date for E-way Bill Rules has been rescinded (Refer GST Trade Notice No.07/2018 dated 19.01.2018). Consequently, the date of effect of E-way Bill Rules is postponed until further notification in this regard.

5.0 **Circular No.31/05/2018-GST dated 09.02.2018** – The salient features are furnished hereunder.

5.1 **Superintendent of Central Tax empowered to issue SCN and orders:** An entry vide Sl.No.viii(a) under Sl.No.4 of the Table on page 3 of Circular No.3/3/2017 GST dated 05.07.2017 is added to assign functions under sub sections(1), (2), (3), (5), (6), (7), (9) and (10) of Section 74 of the CGST Act, 2017 to Superintendent of Central Tax. Corresponding amendment is made by removing entry under Sl.No.vi under Sl.No.3 of the said Table.

5.2 **Assigning of Proper Officer:** By virtue of provisions under sub-section (2) of Section 5 of the CGST Act, 2017, all officers upto the rank of Additional/ Joint Commissioner of Central Tax are assigned as the Proper officer for issuance of show cause notice and orders under (1), (2), (3), (5), (6), (7), (9) and (10) of Sections 73 and 74 of the CGST Act, 2017. Further, they are so assigned under the IGST Act, 2017 as well, as per Section 3 read with Section 20 of the Act.

5.3 **Monetary limits prescribed:** The monetary limits for issuance of Show Cause Notices and passing of Orders under Sections 73 and 74 of CGST Act/ made applicable to matters in relation to integrated tax vide Section 20 of the IGST Act as the case may be, for different levels of Officers of Central Tax has been prescribed, as detailed hereunder:-

Sl. No.	Officers of Central Tax	Amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax wrongly availed or utilised	Amount of Integrated Tax (including cess) not paid or short Paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized	Amount of Central Tax and Integrated Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax and integrated tax wrongly availed or utilized
1	Superintendent	Not exceeding Rupees 10 Lakhs	Not exceeding Rupees 20 Lakhs	Not exceeding Rupees 20 Lakhs
2	Deputy or Assistant Commissioner	Above Rupees 10 Lakhs and not exceeding Rupees 1 Crore	Above Rupees 20 Lakhs and not exceeding Rupees 2 Crores	Above Rupees 20 Lakhs and not exceeding Rupees 2 Crores
3	Additional or Joint Commissioner	Above Rupees 1 Crore without any limit	Above Rupees 2 Crores without any limit	Above Rupees 2 Crores without any limit

**5.4 Powers of Central Tax Officers of Audit Commissionerates and Directorate General of GST Intelligence (DGGSTI) :** The Central Tax Officers of Audit Commissionerates and DGGSTI shall exercise power only to issue Show Cause Notices (SCN). A SCN issued by them shall be adjudicated by the competent Central Tax Officer of the Executive Commissionerate in whose jurisdiction the notice is registered.

**5.5 Principal places of business falling in multiple Commissionerates:** In case there are more than one notices mentioned in the SCN having their principal places of business falling in multiple Commissionerates, the SCN shall be adjudicated by the competent central tax officer in whose jurisdiction, the principal place of business of the notice from whom the highest demand of Central Tax and/or integrated tax (including cess) has been made falls. However, notwithstanding anything contained herein in above, a SCN issued by DGGSTI in which the principal places of business of the notices fall in multiple Commissionerates and where the central tax and or integrated tax (including cess) involved is more than Rs.5 Crores shall be adjudicated by an officer of the rank of Additional Director / Additional Commissioner (as assigned by the Board) who shall not be on the strength of DGGSTI and working there at the time of adjudication.

**5.6 SCNs issue on similar issues to a notice and made answerable to different levels of adjudicating authorities within a Commissionerate.** - In such cases, the SCNs should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of Central tax and or integrated tax (including cess).

**6. Circular No.32/06/2018-GST dated 12.02.2018:** Vide the Circular, clarification has been issued on the following issues:

- (i) Hostel accommodation provided to the students by Trusts
- (ii) Payment of fees/ Penalty with the Consumer Disputes Redressal Commissions
- (iii) Elephant/ camel joy rides, rickshaw ride and boat ride
- (iv) Rental services of self-propelled access equipment (Boom Scissors/ Telehandlers)
- (v) Services provided by senior Doctors, Consultants etc hired by Hospitals, ancillary services related to Healthcare services provided by hospitals, food supplied to doctors, staff, patients, attendants, visitors etc.
- (vi) Taxability of Cost Petroleum

7. 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](http://www.cbec.gov.in) से देखा जा सकता है।

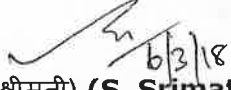
7. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred in CBEC's websites [www.cbec.gov.in](http://www.cbec.gov.in).

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

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

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

(Authority : Principal Chief Commissioner's Office Trade Notice No.008/2018  
dated 19.02.2018 issued from file C.No.IV/16/10/2018-PCCO)

  
(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.