

02 APR 2018

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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.		

जीएसटी ट्रेड नोटिस नंबर **21 / 2018**
GST Trade Notice No.21 / 2018

दिनांक : 29.03.2018
 Dated : 29.03.2018

विषय Sub: **GST – Amendment to CGST Rules and rescinding of Notification**

No.6/2018-CT dated 23.01.2018 – Central Tax Notifications No.12/2018-CT & No.13/2018-CT dated 07.03.2018 – **Clarification regarding GST in respect of certain services** – GST Circular No.34/8/2018-GST dated 01.03.2018 – **Taxability of services in Joint Venture**–GST Circular No.35/9/2018- GST dated 05.03.2018 – **Refund of IGST on Export – Invoice mis-match cases – Alternative Mechanism with Officer Interface** – Customs Circular No.05/2018- Customs dated 23.02.2018 - Communication thereof – Reg.

The Central Board of Excise & Customs (CBEC) has issued the following Notifications and circulars on above mentioned subjects and the gist of the same are detailed as hereunder:-

Sl. No.	Notification No./ Circular No. & date	Gist of the Notification/ Circular
1	Central Tax Notification No.12/2018-CT dated 07.03.2018	Amendment to CGST Rules: (i) Transitional provisions – Sub-clause(iii) under clause (b) of Sub-Rule 4 of Rule 117 has been substituted (ii) E-way Bill – Rules 138, 138A, 138B, 138C & 138D and the relevant forms, viz. FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1 have been substituted (iii) DECLARATION in forms FORM GST RFD-01 and FORM GST RFD-01A have been substituted
2	Central Tax Notification NO.13/2018-CT dated 07.03.2018	Central Tax Notification No.06/2018-CT dated 23.01.2018 pertaining to reduction of late fee for delayed filing of Form GSTR-5A has been rescinded
3	GST Circular No.34/8/2018-GST	Clarification regarding GST in respect of certain activities: (i) Bus body building

	dated 01.03.2018	<ul style="list-style-type: none"> (ii) Retreading of tyres (iii) Priority Sector Lending Certificates (PSLCs) (iv) Certain activities carried by DISCOMS against recovery of charges from Consumers under State Electricity Act and (v) Guarantee provided by State Government to State owned companies against guarantee commission, etc
4	GST Circular No.35/9/2018-GST dated 05.03.2018	Clarification on the services provided by the members of the Joint Venture (JV) to the JV and vice versa and inter se between the members of the JV issued
5	Customs Circular No.05/2018- Customs dated 23.02.2018	<ul style="list-style-type: none"> ➤ This circular has been issued In continuation of Board's Circular No.42/2017-Customs dated 07.11.2017 pertaining to refund of IGST on Exports and common errors committed by Exporters ➤ The pre-requisites and precautions that need to be taken for successful processing of refund claims have been specified ➤ Recognizing that invoice mis-match has been the major reason why the refunds have been held, an alternative mechanism with officer interface has been provided to Exporters to rectify errors committed in the initial stages ➤ It may be noted that the above procedure is available only for Shipping Bills filed till 31.12.2017. <p>Dedicated Refund cell:</p> <p>In this context, it is informed that to ensure smooth operation of the prescribed procedure for the exporters under the administrative control of the Chennai-IV Customs Commissionerate, a dedicated IGST refund cell has been opened by the Chennai IV Customs Commissionerate at the Chennai Custom House. The Public Notice No.10/2018 dated 24.02.2018 issued by the Commissioner of Customs, Chennai-IV in this regard can be downloaded from their website under the link indicated below:</p> <p>http://www.chennaicustoms.gov.in/chennaicustoms/secure/images/pulicnotices/1519732154.pdf</p>

2. 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।

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

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.

(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.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the statistical tools employed.

3. The third part of the document presents the results of the study, including a comparison of the different methods and a discussion of the factors that influence the accuracy and reliability of the data.

4. The fourth part of the document discusses the implications of the findings and provides recommendations for future research. It highlights the need for further investigation into the underlying mechanisms of the observed phenomena.

5. The fifth part of the document concludes the study and summarizes the key findings. It reiterates the importance of rigorous data collection and analysis in scientific research.

6. The sixth part of the document provides a detailed list of references and sources used in the study. It includes a comprehensive bibliography of relevant literature and research papers.

7. The seventh part of the document includes a section on acknowledgments, where the author expresses gratitude to the individuals and organizations that provided support and assistance during the course of the study.

8. The eighth part of the document contains a section on the author's biography and contact information. It provides a brief overview of the author's professional background and current affiliations.

9. The ninth part of the document includes a section on the funding sources for the study. It details the grants and financial support that enabled the research to be conducted.

10. The tenth part of the document is a concluding statement that reiterates the main findings and the significance of the study. It serves as a final summary of the research and its contributions to the field.