

		Phone : 0431-2417118 / 2411477 Fax : 0431-2411583 Email : trichy.gst@gov.in
जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001		

जीएसटी ट्रेड नोटिस नंबर **23 / 2018**
GST Trade Notice No.23 / 2018

दिनांक : 24.03.2018
 Dated : 24.03.2018

विषय Sub: **GST - Central Tax Notification No. 14/2018-CT to No.16/2018 all dated 23.03.2018 pertaining to Amendment to CGST Rules, 2017 pertaining to job worker/ Anti-profiteering Authority/ E-way bill in respect of leasing of parcel space by Railways/ Effective date for E-way bills/ last date for filing of FORM GSTR-3B and payment of taxes as per FORM GSTR-3B - Central Tax (Rate) Notification No.10/2018-CT(R) dated 23.03.2018 and corresponding Union Territory Tax (Rate) & Integrated Tax (Rate) Notification Nos.10/2018 and 11/2018 both dated 23.03.2018 respectively towards extension of exemption under Reverse Charge Mechanism in respect of supplies by unregistered persons - Communication thereof - Reg.**

The Central Board of Excise & Customs has issued following Notifications. The glist is detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Glist of the Notifications/ Orders
1	Notification No.14/2018-CT dated 23.03.2018	Amendment to CGST Rules, 2017	Amendments have been made to CGST Rules, 2017 as detailed below: (I) Rule 45 - Job worker - provides for procedure in issuing challan for movement of goods from one job worker to another job worker (II) Rules 124, 125, 19, 133,134 and 137 - Anti Profiteering Authority - Provisions pertaining to appointment of Secretary, further investigation, decision by majority and scope of 'Interested party' have been amended (III) Rule 138D - E-way bill - Explanation inserted in respect of leasing of parcel space by Railways
2	Notification No.15/2018 CT dated 23.03.2018	E-Way Bill	Notifies the date from which E-Way Bill Rules shall come into force
3	Notification No.16/2018-CT dated 23.03.2018	Filing of FORM GSTR-3B and payment of taxes for discharge of tax liability	The last date for filing of return in FORM GSTR-3B has been notified as detailed below: April 2018 - 20.05.2018 May, 2018 - 20.06.2018 June, 2018 - 20.07.2018 The liability towards tax, interest, penalty

			etc as specified shall be discharged not later than the last date, as mentioned above.
4	Notification No.10/2018-CT (Rate) dated 23.03.2018	Reverse Charge Mechanism under CGST Act, 2017	Reverse Charge Mechanism - Payment of tax under Section 9(4) of the CGST Act, 2017 extended till 30.06.2018
5	Notification No.10/2018-UT (Rate) dated 23.03.2018	Reverse Charge Mechanism under UTGST Act, 2017	Reverse Charge mechanism - Payment of tax under Section 7(4) of the UTGST Act, 2017 extended till 30.06.2018 - Corresponding amendment, as indicated in Sl.No.5 above
6	Notification No.11/2018-IT (Rate) dated 23.03.2018	Reverse Charge Mechanism under IGST Act, 2017	Reverse Charge Mechanism - Payment of tax under Section 5(4) of the IGST Act, 2017 extended till 30.06.2018 - Corresponding amendment as indicated in Sl.No.5 & 6 above.

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 लाएं।

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.