

		Phone : 0431-2416477 Fax : 0431-2411583 Email : gst@cbec.gov.in
जीएसटी एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, तिरुचिरापल्ली-1 न.1. विलियम्स मार्ग, कैंटोनमेंट, तिरुचिरापल्ली - 620001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001		

जीएसटी ट्रेड नोटिस नंबर **26 / 2018**
 GST Trade Notice No. **26 / 2018**

दिनांक : 12.04.2018
 Dated : 12.04.2018

विषय Sub: जीएसटी GST - GST Circular No.39/13/2018-GST dated 03.04.2018 pertaining to **setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal** - GST Circular No.40/14/2018-GST dated 06.04.2018 pertaining to **clarification on issues related to furnishing of Bond / Letter of Undertaking for exports** - Board's letter in F.No.354/03/2018-TRU dated 31.03.2018 pertaining to **Incidence of GST on providing catering services in train** - Communication thereof - Regarding.

The Circulars / clarifications issued by the Central Board of Excise & Customs (CBEC) are detailed hereunder:

Sl. No.	Circular / Order No. & Date	Gist of the Circular / Clarification
1	Circular No. 39/13/2018-GST dated 03.04.2018	<p>Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal :</p> <p>The Board has decided to put in place an IT Grievance Redressal Committee (IT-GRC) to address the difficulties faced by a section of taxpayers owing to technical glitches on the GST portal and the relief that needs to be given to them. The GST implementation Committee shall act as the IT-GRC and nodal officers would be appointed by the GSTN, Central and State Governments, which would be publicized shortly.</p> <p>The taxpayers shall make an application to the field officers or the nodal officers, enclosed with evidences as may be needed to establish bonafide attempt on the part of the taxpayers to comply with due process of law. The IT-GRC shall examine and approve solutions, recommend for waiver of late fee and penalty in case an IT related glitch is identified as the reason for failure of the taxpayer in filing of a return etc.</p> <p>The GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trail and only such identified taxpayers who tried but were not able to complete TRAN-1 procedure (Original or revised) of filing them on or before 27.12.2017 due to IT-glitch shall be provided the facility to complete TRAN-1 filing and the taxpayers shall complete the process by 30.04.2018 and the process of completing filing of GSTR-3B shall be completed by 31.05.2018.</p>

		Clarification on issues related to furnishing of Bond / Letter of Undertaking for exports:
2	Circular No. 40/14/2018-GST dated 06.04.2018	The exporter shall fill and submit FORM GST RFD-11 on the common portal and the LUT shall be deemed to be accepted as soon as an acknowledgement bearing Application Reference Number (ARN) is generated online. No document needs to be physically submitted to the jurisdictional office for acceptance of LUT. If it is discovered if an exporter whose LUT has been so accepted was ineligible to furnish LUT, then the exporter's LUT will be liable for rejection and deemed to have been rejected ab initio.
3	Board's letter in F.No.354/03/2018-TRU dated 31.03.2018	It is clarified that the GST rate on supply of goods and / or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd on their licenses, whether in trains or at platforms (static units) will be 5% without ITC.

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.

(Issued from file C.No.IV/16/04/2018-GST Policy)
(Authority : Principal Chief Commissioner, Chennai GST Trade Notice No.018/2018 dated 10.04.2018 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.