





OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर

NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040 न्यूरी टावर्स, सं. 2054 - I : II एवेन्य् : अण्णा नगर :चेन्नै 600 040

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दिनांक/Dated: 0**5**.10.2017

## GST TRADE NOTICE NO.18/2017

Subject: Notification No. 36/2017-Central Tax dated 29.09.2017 - Eighth amendment to CGST Rules, 2017 - Reg.

Attention of the Trade is invited to the above referred Notification issued by the CBEC. Contents of the above said notification are reproduced hereunder.

- G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-
- 1. These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2017.
- 2. In the Central Goods and Services Tax Rules, 2017, -
  - (i) in rule 24, in sub-rule (4), for the figures, letters and word, "30th September", the figures, letters and word "31st October" shall be substituted;
  - (ii) in rule 118, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
  - (iii) in rule 119, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
  - (iv) in rule 120, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
  - (v) in rule 120A, the marginal heading "Revision of declaration in FORM GST TRAN-1" shall be inserted;
    - (vi) in FORM GST REG-29, -

- (a) for the heading, "APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION", the heading, "APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS" shall be substituted;
- (b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.
- 3. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessees falling under their respective jurisdiction.
- 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.

(G.RAVINDRANATH)
COMMISSIONER

То

- 1. As per Mailing List (Trade & Department)
- 2. The Superintendent, Computer Section, Chennai North Commissionerate for uploading in Official website.

Copy submitted to:

3. The Principal Chief Commissioner of GST & C.Ex., Chennai-34